



8UG-98-2024-30100*

BEXAR APPRAISAL DISTRICT
MEETING OF THE BOARD OF DIRECTORS
AGENDA

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

*** PUBLIC COMMENTS MAY BE SUBMITTED BY EMAIL TO bod@bcad.org 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. 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.

- C. Minutes (*Jimmy Saiz, Executive Assistant*)

1. Approval of the minutes of the meeting of July 9, 2024

ACTION ITEMS

- D. Interlocal Agreement – Cybersecurity (*Crystal Khantharoth, Finance Director*)

The board of directors may discuss and/or vote to authorize the chief appraiser enter into an interlocal agreement with Texas Municipal League to participate in its cybersecurity insurance coverage.

E. Expenditure – CAMA Program Enhancement (*Crystal Khantharoth, Finance Director*)

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

F. Expenditure – Exterior Fence Repair (*Crystal Khantharoth, Finance Director*)

The board of directors may discuss and/or vote to authorize the expenditure from the designated fence reserve to repair the district's exterior fence along W. Martin.

INFORMATION ONLY

G. Presentation of Preliminary 2025-2026 Reappraisal Plan
(*Zandy Luther, Compliance Coordinator*)

The board of directors will receive a preliminary presentation of the written plan for the periodic reappraisal of all property within the boundaries of Bexar Appraisal District for tax years 2025 and 2026. In accordance with Sections 6.05(i) and 25.18 of the Texas Property Tax Code, final approval of the 2025 and 2026 reappraisal plan will take place before September 15th.

EXECUTIVE SESSION

H. Adjourn to Executive Session

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

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

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

REPORTS

I. Chief Appraiser's Report

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

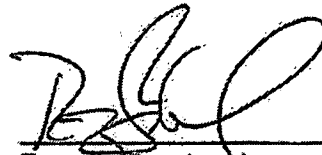
1. Financial Condition (*Crystal Khantharoth, Finance Director*)
 - a. Funds Investment report for May 31, 2024 and June 30, 2024
 - b. Statement of revenues and expenses through June 30, 2024
 - c. Designated cash funds report through June 30, 2024
2. Appraisal Records (*Tommy Allison, Assistant Chief 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:

1. Taxpayer Liaison (*L. Christopher White*)
2. Appraisal Review Board Chair (*Domasio Rodriguez*)

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

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

ISSUE: Meeting called to order

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

STAFF SUMMARY SHEET

ISSUE: 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: Minutes

1. Approval of the minutes of the meeting of July 9, 2024

**MINUTES OF THE MEETING OF THE
BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS
JULY 9, 2024**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on July 9, 2024 at 2:00 p.m. The items of business were acted upon as shown in the following minutes.

A. Call to Order

Mr. Dave Gannon, Board Chair, called the meeting to order at 2:04 p.m. and acknowledged the presence of the following directors:

Mr. Robert Bruce
Ms. Erika Hizek
Ms. Naomi Miller
Dr. Adriana Rocha Garcia
Ms. Rebecca Ruiz
Mr. Albert Uresti

B. Swearing in of new board members

Mr. Gannon addressed the attendees and mentioned that this meeting is a historic occasion as the district will be swearing in the newly elected members of the Bexar Appraisal District.

Ms. Jackie Valdes, District Court Judge, introduced herself to the board and to the attendees stating that she would be swearing in the new elected members. She asked the members to raise their right hand and to repeat the following,

"In the name and by the authority of the State of Texas, I, state your name, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of Bexar Appraisal District, Board of Directors of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of the State, so help me God."

Congratulations were given to the new members.

Judge Valdes and Chief Appraiser Rogelio Sandoval joined the board members in a group photo.

C. Public Comment Period

Mr. Gannon asked if anyone was signed up for public comment.

Mr. Jimmy Saiz, Executive Assistant, confirmed no individuals were signed up for public comment at this time.

D. Minutes

Mr. Gannon confirmed there were minutes for the May 14th, and June 11th board meetings and the June 25th Canvassing of Election Results.

Mr. Gannon asked for a motion to approve.

Councilwoman Adriana Rocha Garcia moved to approve the minutes for the May 14th and June 11th board meetings and the June 25th Canvassing of the Election Results. Ms. Rebecca Ruiz seconded the motion which was unanimously approved.

E. Contract – Employee Parking Agreement

Ms. Crystal Khantharoth, Finance Director, asked the board for approval to enter into a contract with Bexar County Hospital DBA University Health for the district's offsite parking spaces. She added the five-year contract totaled \$148,500, adding the district would budget \$30,000 annually.

Mr. Gannon explained to the new board member that this contract will allow district employees to park offsite to allow ample parking for the public.

Mr. Uresti asked how many parking spots the district would be receiving.

Ms. Khantharoth responded that the district would receive 135 parking spaces from University Health. She noted the district has a total of 184 parking spaces, 175 regular spaces and, six handicap, and 186 staff members. She continued stating that when the fifty ARB members were onsite only 66 parking spots were left for staff.

Mr. Sandoval clarified that the district had been parking offsite since 2007 to allow the public to park onsite as a service to the homeowners visiting the district office. He added the district did offer a work from home schedule for employees as a way to continue freeing up spots for the public.

Mr. Gannon asked for a motion to approve the expenditure of \$29,700 the first year, \$29,700 the second year, \$29,700 the third year, \$29,700 the fourth year, and \$29,700 the fifth year for offsite parking for the Bexar Appraisal District.

Councilwoman Garcia moved to approve the motion. Ms. Ruiz seconded the motion which was unanimously approved.

Mr. Uresti asked for a point of personal of privilege to introduce meeting attendee, Rosemary De Hoyos.

Ms. De Hoyos addressed all attendees stating that she is an advocate with the Democratic Party.

Mr. Uresti also turned to Councilwoman Garcia to introduce the individuals in attendance.

Councilwoman Garcia introduced her few college interns and Mr. Edward Munguia and Mr. Jed Maebius from the City Council District 4 office.

F. Adjourn to Executive Session

Mr. Gannon confirmed that there was nothing to discuss in Executive Session.

G. Chief Appraiser Reports

Mr. Tommy Allison, Assistant Chief Appraiser, presented to the board with the appraisal roll correction report for the second quarter of the 2024 tax year as authorized by the Property Tax Code Section 25.25b. He noted that the district did not have anything to report at this time. He continued stating that this report is used to make corrections to the current roll or to correct names or addresses, determination of ownership, descriptions of properties, multiple appraisals, exemption denials, clerical errors or other inaccuracies that does not increase tax liabilities of the property.

Mr. Allison also provided to the board an overview of the property tax calendar for July which includes the certification of the roll to the tax assessor and to the taxing units which would be used set tax rates and to collect for our taxing units, adding the district was on track to certify on July 20th. He continued stating that, to date, the district had received 181,000 protests and processed 94,000 with 52% of the closed and settled. Mr. Allison noted for the tax office that ownership records are up to date with the county clerk's office.

Councilwoman Garcia acknowledged the work that the district has done to partner with the tax office and the city to engage in community outreach events.

H. Additional Reports

Mr. Christopher White, Taxpayer Liaison presented the board with a Taxpayer Liaison Reports calendar for Thursday, May 16th to Friday, July 5th along with graphs to support the complaints and information from tax payer concerns.

Ms. Hizek asked Mr. White how many complaints were received in June and July. Mr. White confirmed that there were 35 complaints in June and seven in July.

Ms. Hizek asked how many complaints were received annually. Mr. White responded that 400 complaints were received last year.

Ms. Hizek asked for clarification on what type of complaints go to the tax payer liaison and which go to the ARB Chair. Mr. White confirmed that general complaints would go to the tax payer liaison and rescheduling of formal protests would be forwarded to the ARB Chair.

Mr. Domasio Rodriguez, Appraisal Review Board Chair, addressed the board with a brief introduction along with what the appraisal review board does.

Mr. Uresti addressed Mr. Rodriguez to thank him for attending the meeting and noted that Mr. Carlos Gutierrez and Ms. Stephanie Gonzales from the tax office were requesting to meet with the ARB and other members to discuss policies and procedures.

I. New Board Member Training

Mr. Gannon addressed the room stating the next order of business on the agenda would be the new board training.

Mr. Chris Jackson, Attorney with Perdue Brandon Collins Fielder & Mott, LLP provided a brief training that covered the roles and responsibilities of being on the board of directors, including the Open Meetings and Public Information Act.

Ms. Erika Hizel addressed the chair to request a time for attendees to provide information during the public comment period. No attendees came forward to speak.

J. Adjourn

Mr. Gannon asked for a motion to adjourn.

Ms. Ruiz moved to approve a motion to adjourn. Councilwoman Garcia seconded the motion which was unanimously approved.

There being no further business, the July 9, 2024 board of directors meeting adjourned at 3:59 p.m.

Chair

Secretary

Date

STAFF SUMMARY SHEET

ISSUE: Interlocal Agreement – Cybersecurity

The board of directors may discuss and/or vote to authorize the chief appraiser enter into an interlocal agreement with Texas Municipal League to participate in its cybersecurity insurance coverage.



WORKERS' COMPENSATION • PROPERTY • LIABILITY

CRITICAL ALERT:
Cyber Liability and Data Breach Response Coverage

DATE: June 7, 2024
TO: All Members with Core + (Band 1) Cyber Coverage
RE: 2024-2025 *Cyber Liability and Data Breach Response Coverage* Updates

Dear Valued Member:

Since 2016, when the TML Risk Pool first began offering *Cyber Liability and Data Breach Response Coverage* ("*Cyber Coverage*"), cyber claims have exponentially increased in both frequency and severity.

Future cybercriminal activity is impossible to predict, which means neither the Pool nor any other insurer can rely on past patterns and trends to predict future losses. That's why the Board of Trustees recently created a new Cyber Fund and approved changes to the Pool's Coverage structure, effective on October 1, 2024. *Members must elect to continue coverage or "opt-in" by completing and returning the Cyber Interlocal Agreement to participate in the newly-created Cyber Fund.*

MEMBERS THAT DON'T FOLLOW THE OPT-IN PROCEDURES WILL LOSE THEIR EXISTING CYBER COVERAGE EFFECTIVE AT MIDNIGHT ON SEPTEMBER 30, 2024.

Included in this packet are:

1. A two-page flyer explaining the updated Cyber Coverage and why the Pool made certain adjustments to ensure the viability of the program.
2. A Limits Page for the updated Cyber Coverage and a link to the updated Cyber Coverage Document, which shows the contribution increases and available limits.
3. A new, separate Interlocal Agreement (contract) to join the Pool's new Cyber Fund.

Please review the above information.

If your entity wishes to continue Cyber Coverage, simply review, complete and sign, and return the completed Cyber Fund Interlocal Agreement as soon as possible but no later than September 30, 2024. (Each Member must follow their own statutory and local policies related to contract approval prior to signing.) You can either scan and return the completed and signed agreement by email to underwriting@tmlirp.org or mail or ship it to Cyber Coverage, c/o TML Intergovernmental Risk Pool, P.O. Box 149194, Austin, Texas 78714. To change the Core or Core+ limit selection, simply include that request with the Interlocal Agreement. An executed copy of the agreement will be returned to you.

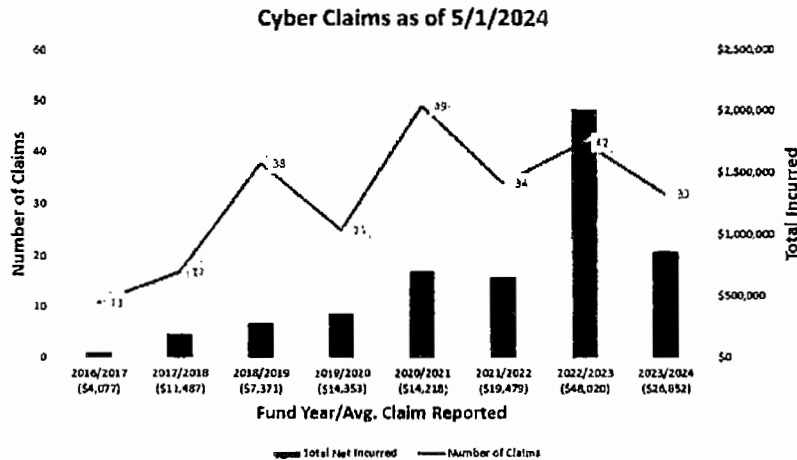
REMEMBER – THE INTERLOCAL AGREEMENT MUST BE RETURNED BY SEPTEMBER 30, 2024, IN ORDER FOR COVERAGE TO CONTINUE.

TEXAS MUNICIPAL LEAGUE INTERGOVERNMENTAL RISK POOL
P.O. Box 149194 • Austin, Texas 78714-9194 • www.tmlirp.org

CRITICAL ALERT: The Pool's NEW Cybersecurity Fund

Introduction

In 2016, the Pool recognized its Members' growing cyber liability exposure. Starting that year, complimentary coverage was provided to all Members with either General Liability or Real & Personal Property Coverage. Later, as the exposure increased, the Pool began charging a minimal amount for the coverage. As shown by the chart below, cyber claims have exponentially increased in both frequency and severity since that time.



Future cybercriminal activity is impossible to predict, which means neither the Pool nor any other insurer can rely on past patterns and trends to predict future losses. That's why the Board of Trustees recently approved the Pool's formation of a new Cyber Fund and updated *Cyber Liability and Data Breach Response Coverage* ("Cyber Coverage"), effective October 1, 2024, for those Members who opt-in and sign the **Cyber Liability Interlocal Agreement**. Read on for details.

Of course, nothing can cover every possible scenario. That's why each Member *must* take steps to protect themselves, and we can help you do so (regardless of whether you choose our cyber coverage). **Most cyberattacks are preventable, and local officials should implement basic policies, train on them, and follow them.** (See the final section below on loss prevention to learn more.)

The New Cyber Fund – Ensuring the Viability of the Pool's Cyber Coverage

Cyberattacks are becoming more common, more sophisticated, and more expensive. In fact, the Pool's cyber claims have increased exponentially since 2016. Right now, if every Member of the Pool was hit by a coordinated attack, the Pool's *total exposure is in the billions of dollars*. Thankfully, that hasn't happened. But the Pool is updating its Cyber Coverage to ensure that it never does.

The following is a brief overview of the changes:

- The Pool is creating a **separate Cyber Fund** – each Member that wants to continue coverage **must sign a new, separate interlocal agreement (contract) to join the Fund**.
- The Pool's **total annual payout** for cyber claims will be **capped at \$25 million** – should criminals execute a widespread attack, the Pool's Board of Trustees would decide how to allocate those funds.
- The limit for third party liability has been reduced to **\$500,000 or \$1,000,000**, depending on whether Core or Core+ option is selected.
- **Cyber coverage contributions (premiums) will increase** based on a Member's elected limits. The new contribution ranges from \$1,000 to \$1,850 depending on Member type and coverage level (unless a Member chooses a different coverage level, the current level will roll over). Suggestion: Coverage will be renewed at the current elected limit.

The Coverage: What You Get

Some of the worst news a local official can receive is that they have fallen victim to a cyberattack. Whether criminals lock up your data and ask you for a ransom to restore it, they trick you into sending money to a fraudulent account and steal it, or whatever the form of an attack, the Pool's coverage provides, among other things:

- **Breach response**, which includes access to computer experts, public relations specialists, attorneys, negotiators, and others with experience responding to cyberattacks – these experts help you lessen the damage from an attack.
- **Network business interruption**, which can help cover the loss of income and extra expenses (for a limited period) caused by an attack.
- **Cyber extortion**, which can help with ransom payments to recover data.
- **Data recovery costs**, which can help with costs to restore data that was damaged, corrupted, and/or deleted.
- **Fraud protection**, which can help (if certain conditions are met) with costs related to – for example – when an employee is tricked into sending money to a cybercriminal.

The above provides only a very basic overview of the coverage. Every claim is unique, and reading the above isn't a substitute for carefully reviewing the terms of the new interlocal agreement and coverage document. Please refer to the enclosed outline of the coverages, limit, and sublimit.

What You Need to Do to Continue Coverage

To continue coverage, simply review, complete and sign, and return the Cyber Fund Interlocal Agreement. (Each Member must follow their own statutory and local policies related to contract approval prior to signing.) To change the Core or Core+ limit selection, simply include that request with the Interlocal Agreement.

As part of this process, we encourage you to review the 2024-2025 Cyber Liability and Data Breach Response Coverage Document that is stored on the Pool's Member Portal, which you can access from the Pool's website at www.tmlirp.org.

That's it! You'll be billed later for the costs of all your coverages, including the cyber coverage.

REMEMBER – THE INTERLOCAL AGREEMENT MUST BE RETURNED BY SEPTEMBER 30, 2024, IN ORDER FOR COVERAGE TO CONTINUE.

Risk Management and Loss Prevention

As mentioned above, the best way to deal with a cyberattack is to avoid it altogether. The Pool has a dedicated Cyber Risk Services Manager – Ryan Burns (rburns@tmlirp.org) – who can assist any Member with loss prevention, including individual review of Member exposures and transfer of risk via contracts provisions, loss prevention efforts, appropriate coverage, and more.

Additional Resources

The Pool provides prevention education in various ways. The easiest to access are short podcast episodes and YouTube videos. For example, any local official who wants to know just how painful a cyberattack can be should listen to Episode 9c of the “Local Officials: *Stronger, Together* Podcast.”

In the eye-opening episode, Scott interviews City of Tomball Assistant City Manager Jessica Rogers. Cyber-criminals hacked Tomball at the end of 2022, and the city is still — one year later — dealing with the aftermath. In this episode — which should be required listening for every city official in Texas (and beyond) — Jessica explains exactly what it's like to have essentially every computer system go down, including 9-1-1 dispatch, utility metering and billing, permitting, and everything in between. She also describes the long road to getting everything up and running. Don't miss our chance to learn from this chill-inducing story. (To listen, go to www.tmlirp.org, click on the “STP Podcast” link at the top of the page, and scroll down to Episode 9c.)

LIMIT PAGE

Your entity currently has Core + Cyber Coverage with the Pool. The following is an abbreviated description of the Core and Core+ limit structure beginning October 1, 2024. The Coverage Document can be accessed at <https://members.tmlirp.org/downloads> (this link will ask you to log into the Member Portal for access).

A limit of \$25,000,000 is shared by all Members for aggregate losses occurring within the Fund Year as defined in the Cyber Liability and Data Breach Response Interlocal Agreement.

	Core	Core+
Tower 1 - Limit of Liability*	\$500,000	\$1,000,000
Data & Network and Media Liability Aggregate Limit of Liability	\$500,000	\$1,000,000
Retention	\$0	\$0
Tower 2 - Limit of Liability	\$100,000	\$250,000
<u>First Party Loss</u>		
Business Interruption Aggregate Sublimit	\$20,000	\$50,000
Cyber Extortion Loss Aggregate Sublimit	\$25,000	\$50,000
Data Recovery Costs Aggregate Sublimit	\$20,000	\$50,000
Reputational Loss Aggregate Sublimit	\$5,000	\$10,000
Retention (other than Business Interruption)	\$0	\$5,000
Income Loss Retention under Business Interruption	\$5,000	\$5,000
<u>Third Party Loss</u>		
Regulatory Defense and Penalties Aggregate Sublimit	\$25,000	\$75,000
Payment Card Liabilities & Costs Aggregate Sublimit	\$10,000	\$25,000
Retention	\$0	\$5,000
<u>eCrime</u>		
Fraudulent Instruction Aggregate Sublimit	\$25,000	\$50,000
Funds Transfer Aggregate Sublimit	\$25,000	\$50,000
Telephone Fraud Aggregate Sublimit	\$25,000	\$50,000
Criminal Reward	\$2,500	\$2,500
Retention (other than Criminal Reward)	\$2,500	\$5,000
Retention Criminal Reward	\$0	\$0
Tower 3 - Limit of Liability	\$100,000	\$150,000
Breach Breach Response Aggregate Limit of Liability Beazley Response Services	\$100,000	\$150,000
Retention	\$0	\$0
New 2024-25 Annual Contribution	\$1,000	\$1,250
<i>Previous 2023-24 Contribution</i>	<i>\$175</i>	<i>\$247.24</i>

**The Tower 1 Limit of Liability changed from \$1 million to \$500,000 for Core limits and from \$2 million to \$1 million for Core+ limits. All other limits remained unchanged.*

Texas Municipal League Intergovernmental Risk Pool

1821 Rutherford Lane, First Floor • Austin, Texas 78754

CYBER LIABILITY AND DATA BREACH RESPONSE INTERLOCAL AGREEMENT

This Contract and Interlocal Agreement is entered into by and between political subdivisions of this state (hereinafter referred to as “Pool Members”) to form a joint self-insurance pool to be named the Texas Municipal League Joint Cyber Liability and Data Breach Response Self-Insurance Fund (hereinafter referred to as the “Fund”) for the purpose of providing coverages against risks which are inherent in operating a political subdivision.

WITNESSETH:

The undersigned Pool Member, in accordance with Chapter 2259, Texas Government Code, the Interlocal Cooperation Act, Tex. Gov’t Code § 791.001, et seq., and the interpretation thereof by the Attorney General of the State of Texas (Opinion #MW-347, May 29, 1981), and in consideration of other political subdivisions executing like agreements, does hereby agree to become one of the Pool Members of this self-insured pool. The conditions of membership agreed upon by and between the parties are as follows:

1. Definitions of terms used in this Interlocal Agreement.
 - a. Board. Refers to the Board of Trustees of the Fund.
 - b. Fund Year. 12:01 a.m. October 1 through 12:01 a.m. the following October 1.
 - c. Manual Rates. The basic rates applicable to each cyber liability and data breach response classification promulgated by the Insurance Service Office or the Board.
 - d. Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan. The Cyber Liability and Data Breach Response Coverage Document that sets forth in exact detail the coverages provided as part of the overall plan.
 - e. Adjustments. Refers to any offsets to manual premium that may result from the Pool Member’s election of deductibles, loss experience, or Fund Modifier which reflects the savings to the Pool Member by entering into this Interlocal Agreement.
 - f. Premium and Contribution. Used interchangeably in some parts of this Interlocal Agreement. Any reference at any time in this Interlocal Agreement to an insurance term not ordinarily a part of self-insurance shall be deemed for convenience only and is not construed as being contrary to the self-insurance concept except where the context clearly indicates no other possible interpretation such as but not limited to the reference to “reinsurance.”
 - g. Reimbursable Deductible. The amount that was chosen by this Pool Member to be applicable to the first monies paid by the Fund to effect judgment or settlement of any claim or suit. The Pool Member, upon notification of the action taken, shall promptly reimburse the Fund for all or such part of the deductible amount as has been paid by the Fund. Further, however, the Fund’s obligation to pay damages shall be subject to the limits of liability stated in the Declarations of Coverage or Endorsements to this Interlocal Agreement less the stated deductible amount.
 - h. Fund Modifier. A percentage figure that is applied to the manual rates by the Fund to reflect the savings to the Pool Member by entering into this Interlocal Agreement.
 - i. Agreement Period. The continuous period since the Pool Member first became a member of this Fund excluding, however, any period or periods of time therein that the member did not participate as a member of the Pool.
 - j. Declarations of Coverage. The specific indication of the coverages, limits, deductibles, contributions, and special provisions elected by each individual Pool Member. The Declarations of Coverages may be modified by Endorsement.
2. The Board, acting through its agents and Fund staff, is responsible for the administration of all Fund business on behalf of the Pool Members.
3. In consideration of the execution of this Interlocal Agreement by and between the Pool Member and the Fund and of the contributions of the Pool Member, the coverage elected by the Pool Member is afforded according to the terms of the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan. The affirmative declaration of contributions and limits of liability in the Declarations of Coverage and Endorsements determine the applicability of the Self-Insurance Plan.

Each Pool Member agrees to adopt and accept the coverages, provisions, terms, conditions, exclusions, and limitations as further provided for in the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan or as specifically modified by the Pool Member's Declarations of Coverage. This Interlocal Agreement shall be construed to incorporate the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan, Declarations of Coverage, and Endorsements and addenda whether or not physically attached hereto.

4. It is understood that by participating in this risk sharing mechanism to cover cyber liability and data breach response exposures, the Pool Member does not intend to waive any of the immunities that its officers or its employees now possess. The Pool Member recognizes the Texas Tort Claims Act and its limitations to certain governmental functions as well as its monetary limitations and that by executing this Interlocal Agreement does not agree to expand those limitations.
5. The term of this Interlocal Agreement and the self-insurance provided to the Pool Member shall be continuous commencing 12:01 a.m. on the date designated in this Interlocal Agreement until terminated as provided below. Although the self-insurance provided for in this Interlocal Agreement shall be continuous until terminated, the limit of liability of the Fund under the coverages that the Pool Member elects shall be limited during any Fund Year to the amount stated in the Declarations of Coverage for that Fund Year.

This Interlocal Agreement may be terminated by either party giving to the other sixty (60) days' prior written notice of intent to terminate except the Pool Member may terminate this Interlocal Agreement and its coverages thereunder without giving the sixty (60) days' notice if the reason is because of a change by the Fund in the Pool Member's contribution, coverage, or other change in the limits of liability, terms, conditions, exclusions, and limitations provided for in the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan provided that no termination by the Member shall be effective prior to the date that written notice of termination is actually received in the offices of the Fund and provided that the Pool Member agrees to and shall pay the applicable premium and contribution for those coverages it is terminating until the date the notice of termination is actually received by the Fund.

The Fund shall provide the Pool Member with Declarations of Coverage and any Endorsements that determine the applicability of the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan annually by December 1. Such Declarations of Coverage shall include, but not be limited to, the coverage period which shall be the applicable Fund Year, limits, deductibles, contributions, special provisions, and limitations. Changes made during the Fund Year, whether requested by the Pool Member or required by the Fund, will be handled by Endorsement.

It is the intention of the parties that the Pool Member's coverages under this Interlocal Agreement shall remain in full force and effect from Fund Year to Fund Year, subject to the limits of liability that the Fund can provide each Fund Year and the terms, conditions, and limitations that the Fund may require to protect its solvency and to comply with reinsurance requirements, until notice of termination is given as herein provided. Realizing that the Pool Member needs the earliest possible information concerning the Fund coverages, limits, and exclusions, and the Pool Member's contribution that will be required for any new Fund Year, the Fund will endeavor to provide this information as soon as possible before the beginning of each Fund Year. The parties recognize, however, that conditions in the reinsurance industry are such that the Fund may not be able to provide this information to the Pool Member before the beginning of a Fund Year for various reasons including the failure of the Pool Member to timely submit the appropriate exposure summary or delays on the part of reinsurers in getting information to the Fund, and so, to protect the Pool Member from gaps in its coverage and to protect the solvency of the Fund, the parties agree as follows:

If, for any reason other than the Pool Member's failure to provide the information requested in the exposure summary, the Fund has not been able to provide the Pool Member with information concerning available coverages for a new Fund Year or advise the Pool Member of the amount of its contribution for the new Fund Year by the beginning of the Fund Year, the Fund shall nevertheless continue the Pool Member's coverages at the same limits of liability (if still available and if not, then at the highest limit of liability available for the new Fund Year) so that the Pool Member shall at all times remain covered as herein provided and the Pool Member's initial contributions for the new Fund Year shall be determined by a "tentative contribution" as determined by the Board with the Pool Member's actual annual contribution to be credited by the amount paid in accordance with the tentative contribution and adjusted during the Fund Year. In the event the Pool Member does not wish to have its coverages extended or renewed at the end of any Fund Year, the burden shall be upon the Pool Member to give written notice to the Fund as provided hereinabove and the Pool Member agrees to pay as hereinabove stated all contributions or pro rata contributions until the date such written notice is received in the offices of the Fund or the date of termination of this Interlocal Agreement, whichever is later.

6. Commensurate with the execution of this Interlocal Agreement and annually thereafter, the Pool Member shall complete the appropriate exposure summary and deliver it or cause it to be delivered to the Fund, or, if so instructed, to a designated contractor, no later than September 1 of each year and new annual contributions shall be calculated using manual rates times exposure, less any adjustments. Intentional or reckless misstatements on the exposure summary shall be grounds for cancellation. In the event that the Pool Member fails or refuses to submit the appropriate exposure summary, the Fund reserves the right to terminate such Pool Member by giving thirty (30) days' written notice and to collect any and all contributions that are earned pro rata for the period preceding contract termination.

The Pool Member agrees to pay the annual contribution to the Fund in four (4) equal quarterly installments, in advance, commencing at the beginning of this Interlocal Agreement with subsequent installments due the first quarter thereafter. In the event this Interlocal Agreement is terminated as herein provided, the Fund shall promptly repay to the Pool Member any such unearned annual contribution prorated as of the date of termination and the Pool Member agrees during the term of this Interlocal Agreement to promptly pay all reimbursable deductibles upon receipt of statement.

At the end of each and every Fund Year, the Fund may require the Pool Member to submit the actual data requested on the exposure summary as reflected by the books and records of the Pool Member. The Fund reserves the right to audit the records of any Pool Member and adjust contributions accordingly.

In the event that the Pool Member fails or refuses to make the payments, including accrued interest, as herein provided, the Fund reserves the right to terminate such Pool Member by giving them ten (10) days' written notice and to collect any and all amounts that are earned pro rata for the period preceding contract termination. If the amounts owed, including reimbursable deductibles, must be collected by suit, the Pool Member agrees to pay attorneys' fees and costs incurred in such suit.

7. The Fund shall maintain adequate protection from catastrophic losses to protect its financial integrity. Aggregate protection shall also be maintained. The Member's contributions shall be limited to that amount as calculated under this Interlocal Agreement. Notwithstanding anything to the contrary, the total combined aggregate limit of liability of the Fund for all Pool Members in any Fund Year, regardless of the number of occurrences or claims, shall be limited to the amount of money contained in the Fund. As to the Pool annual aggregate limits or the amount of money in the Fund, the Board of Trustees, in its sole discretion, may determine an allocation methodology among affected Pool Members should the Pool annual aggregate limit be reached, or should the money in the Fund be exhausted.
8. Notwithstanding the provisions of the foregoing paragraph, it is agreed the Board shall have the right to adjust the financial protection outlined above and/or amend coverages as it finds available or deems necessary to maintain the fiscal soundness of the Fund at the beginning of or during any Fund Year.
9. The Fund will make available loss control services to the Pool Members to assist them in following a plan of loss control that may result in reduced losses. The Pool Member agrees that it will cooperate in instituting any and all reasonable loss control recommendations. In the event that the recommendations submitted seem unreasonable, the Pool Member has a right to appeal to the Board. The Board shall hear the objections of the Pool Member at its next regularly scheduled meeting and its decisions will be final and binding on all parties. Any Pool Member who does not agree to follow the decision of the Board shall be withdrawn from the Fund immediately.
10. The Pool Member agrees that it will appoint a contact of department head rank, and the Fund shall not be required to contact any other individual except this one person. Any notice to or any agreements with the contact shall be binding upon the Pool Member. The Pool Member reserves the right to change the contact from time to time by giving written notice to the Fund.
11. The Fund agrees to handle all cyber liability and data breach response claims, and provide a defense for any and all cyber liability and data breach response claims covered under this Interlocal Agreement after prompt notice has been given. The Pool Member hereby appoints the Fund staff and Contractors as its agents to act in all matters pertaining to processing and handling of claims covered under this Interlocal Agreement and shall cooperate fully in supplying any information needed or helpful in settlement or defense of such claims. As respects cyber liability and data breach response claims, the Fund staff and Contractors shall carry on all negotiations with the claimant and his/her attorney, when applicable, and negotiate within authority previously granted by the Fund. If a personal appearance by the Pool Member or an employee is necessary, the expense of this appearance will not be the responsibility of the Fund. With the advice and consent of the Fund, the Fund staff and the Contractors will retain and supervise legal counsel for the prosecution and defense of any litigation. All decisions on individual cases shall be made by the Fund through the Fund staff and the Contractors, which include, but are not limited to, the decision to appeal or not to appeal, settlement negotiations, the decision of whether to settle, and other litigation tactics. However, any Pool Member shall have the right in any case to consult with the Fund on any decision made by the Fund staff or Contractors. The Board shall hear the objections of the Pool Member at its next regularly scheduled meeting and its decision will be final and binding on all parties. Any suit brought or defended by the Fund shall be brought or defended only in the name of the Pool Member and/or its officers or employees. There shall be supplied periodically to each Pool Member a computer printout involving a statement of claims. As respects the Texas Municipal League Cyber Liability and Data Breach Response Self-Insurance Plan, the Fund shall have priority in enforcing its subrogation claims against the claims of Pool Member.
12. The Pool Member acknowledges that it has received a copy of the Bylaws of the Fund and agrees to abide by the Bylaws and any amendments thereto.
13. The Fund agrees that all Fund transactions will be annually audited by a nationally recognized certified public accounting firm.
14. If legally required, the Fund shall cause to be filed the necessary tax forms with the Internal Revenue Service.

15. As the administrators of the Fund, the Board shall primarily and consistently keep foremost in their deliberations and decisions in operating the Fund that each of the participating Pool Members is a "self-insured." At least annually, the Board shall carefully review, study, and consider the actual claims or loss experience (including reserves for future claims payments) of each of the Pool Members, the pro rata savings to the Fund resulting from overall loss experience attributed to each Pool Member, and the pro rata portion of the cost of all catastrophic loss protection and aggregate stop loss protection allocated to each Pool Member as well as the pro rata allocation, as determined by the Board of the other and necessary administrative expenses of the Pool, in order to reasonably determine the actual pro rata cost, expense, and loss experience of each Pool Member in order to maintain as nearly as possible an equitable and reasonable self-insurance administration of the Fund as applied to each Pool Member.

The Fund shall maintain case reserves and supplemental reserves computed in accordance with standard actuarial principles, taking into account historical and other data, designed to measure claims development and claims incurred but not yet reported, so that funds will be available to meet these claims as they become due, subject to paragraph 7 above. The Board has complete authority to determine all matters pertaining to the existence and dissolution of the Fund.

16. Venue of any suit or action arising out of or related to this Interlocal Agreement shall be exclusively in the state and federal courts of Travis County, Texas. The parties agree they shall assume their own expenses for attorney's fees in any suit or action arising out of or related to this Interlocal Agreement.
17. The parties agree this Interlocal Agreement may be executed by original written ink signature on paper documents, an exchange of copies showing the original written ink signature on paper documents, or electronic or digital signature technology in such a manner that the signature is unique and verifiable to the person signing. The use of any one or combination of these methods of execution shall constitute a legally binding and valid signing of this Interlocal Agreement, which may be executed in one or more counterparts, each of which, when duly executed, shall be deemed an original.

EMPLOYER MEMBERS' FUND CONTACT (See Section 10):

Member Name _____

Name of Contact _____ Title _____

Mailing Address _____ Email Address _____

Street Address (if different from above) _____

City _____ Zip _____ Phone _____

SIGNATURE OF AUTHORIZED MEMBER OFFICIAL

Title _____ Date _____

Member's Federal Tax I.D. Number _____ - _____

This Information is MANDATORY

TO BE COMPLETED BY FUND: (OFFICE USE ONLY)

Effective Date of This Agreement _____

Member Name _____

Contract Number _____

SIGNATURE OF AUTHORIZED FUND OFFICIAL

Title _____ Date _____

STAFF SUMMARY SHEET

ISSUE: Expenditure – CAMA Program Enhancement

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



Bexar Appraisal District

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

DATE: 8/20/2024

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

SERVICE/PRODUCT: CAMA Enhancement

VENDOR NAME: Harris Govern

CONTRACT AMOUNT:	Income Module	\$21,500
	Arbitration Module	\$14,045
	Online Applications , ARB Protest	\$29,240
	Mass Maintenance, Events Report	\$16,450
	Building Permits	\$16,000
	Auto Add OV65 Expentions	\$8,000

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

PERIOD COVERED: 2024

REFERENCES: Yes

NUMBER OF BIDS: 0

CURRENT VENDOR: Harris Govern

BUDGETED AMOUNT: Budgeted \$100,000 CAMA Enhancements

ORIGINATING DEPT.: Information Systems

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

STAFF SUMMARY SHEET

ISSUE: Expenditure – Exterior Fence Repair

The board of directors may discuss and/or vote to authorize the expenditure from the designated fence reserve to repair the district's exterior fence along W. Martin.

STAFF SUMMARY SHEET

ISSUE:

Repair and replace seven damaged posts and fence panels. Repair existing pedestrian gate. The gate repair is necessary for the safety of staff and to keep the parking lot clean and free of trespassers.

BACKGROUND:

The gate facing W. Martin Street was damaged on July 27th around 12:08 a.m. Surveillance video footage shows a vehicle striking the fence then fleeing the scene. No injuries were reported.

CURRENT STATUS:

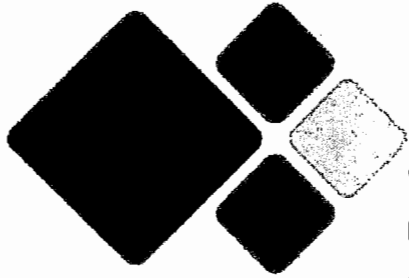
Three proposals were solicited from the following contractors:

Serrato's Burglar Bars	\$5,200
Alamo Fence Company	\$5,265
Alamo Decks & Fence	\$6,195

STAFF RECOMMENDATION:

Staff recommends using Serrato's Burglar Bars, which has the lowest proposal, to repair and replace the damaged fence and the pedestrian gate. Because this was a security/safety issue, we moved forward with the repair.

We are asking for BOD approval to use funds from the Designated Fence Reserve with a balance of \$13,610. The fence reserved was created in 2018 for the installation of the front fence in 2019. We ask the Board for approval for the use of the Designated Fence Reserve the balance will be returned to the general fund.



Serrato's Burglar Bars

Business Number (210) 559-1234

147 Cincinnati Ave

San Antonio, TX

☎ (210) 732-6338

☎ (210) 304-0819

☎ (210) 549-5432

✉ cfserrato@yahoo.com

ESTIMATE

INV5751

DATE

07/31/2024

TOTAL

USD \$5,200.00

TO

Bexar County Appraisal District

411 N Frio St

San Antonio Texas

jrgarza@bcad.org

DESCRIPTION	RATE	QTY	AMOUNT
Repairs and replace. Remove 7 damaged post with damaged panels. 7 New 2"x2" post. 5 New panels at 8'x6' Double runner fence style. Repair existing pedestrian gate with 1 new 3"x3" post and overhead brace post. All repaired work will be primed and painted black. Add automatic gate closer to existing walk in gate. Locke type hydraulic closer 200 series.	\$5,200.00	1	\$5,200.00
SUBTOTAL			\$5,200.00
TAX (8.25%)			\$0.00
TOTAL			USD \$5,200.00

Deposit of 50% needed to start work. (\$) Balance due upon completion of work any alteration or deviation from specifications involving extra costs will be executed only upon written orders and will become extra charge over and above the estimate. All agreements contingent upon strikes,

STAFF SUMMARY SHEET

ISSUE: Presentation of Preliminary 2025-2026 Reappraisal Plan

The board of directors will receive a preliminary presentation of the written plan for the periodic reappraisal of all property within the boundaries of Bexar Appraisal District for tax years 2025 and 2026. In accordance with Sections 6.05(i) and 25.18 of the Texas Property Tax Code, final approval of the 2025 and 2026 reappraisal plan will take place before September 15th.

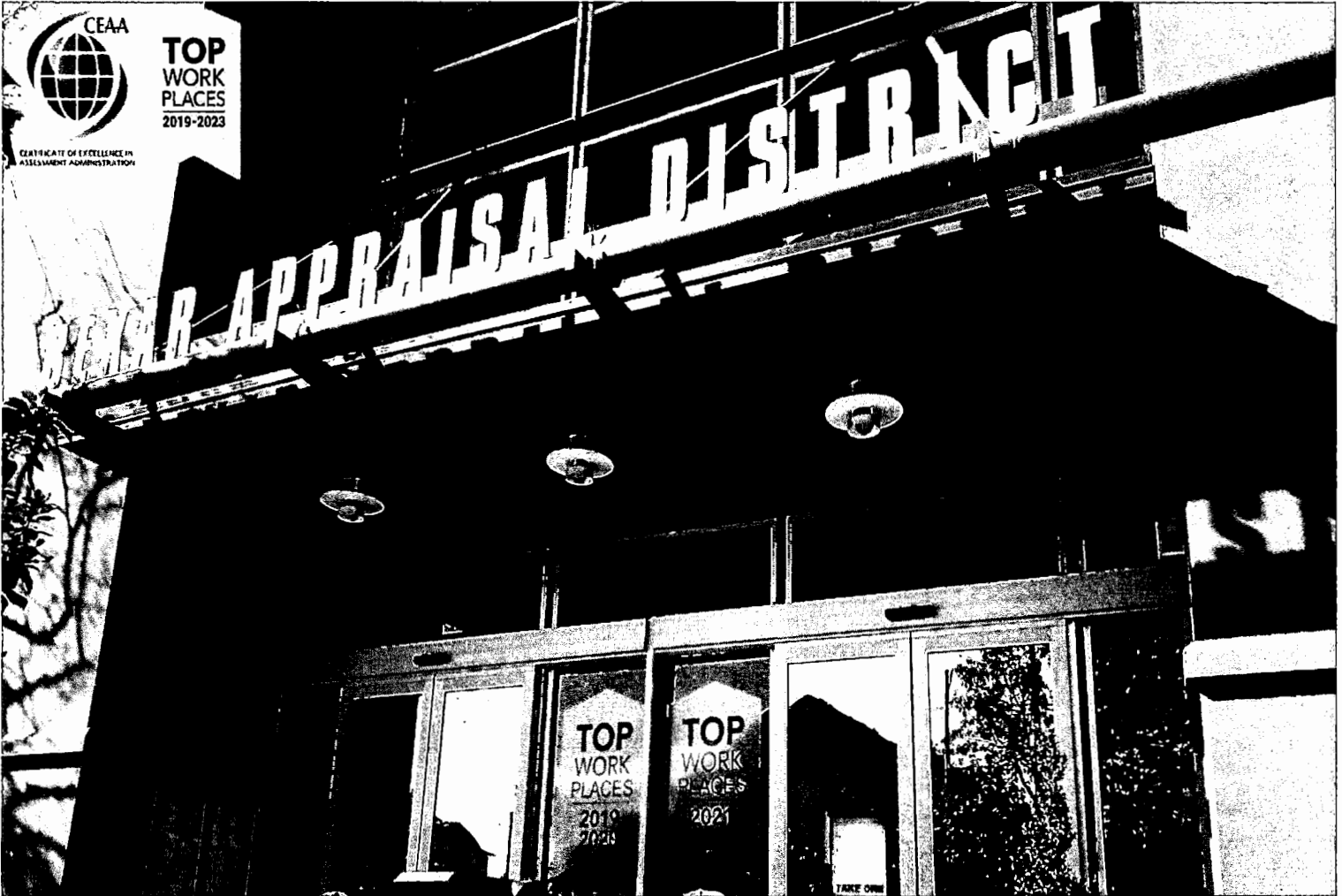


Zandy Luther, Ph.D., Compliance Coordinator

Zandy Luther is a distinguished professional with a Master's Degree in Business Administration and a Doctoral Degree in Education, specializing in Organizational Leadership. With a decade of commitment to appraisal administration and assessment, she has become a leading authority in the field. Her career is distinguished by consistent progress, in which she has earned the Certified Assessment Evaluator (CAE) designation from the International Association of Assessing Officers (IAAO) and is currently pursuing a Residential (RES) designation.

Previously a Quality Control Supervisor and now a Compliance Coordinator, Zandy has consistently elevated organizational standards and maintained integrity. Her strategic leadership resulted in her district twice receiving the IAAO's Certificate of Excellence in Assessment Administration Award, securing a five-year recertification.

Zandy is also active in professional development, aspiring to instruct courses and mentor emerging professionals. Her expertise and dedication enhance her district's operations and set benchmarks in the appraisal and assessment community.



2025-2026 REAPPRAISAL PLAN DISCUSSION



**Bexar Appraisal District
Board of Directors Meeting
August 20, 2024**

Prepared & Presented by
Zandy Luther, Ph.D., CAE, RPA



OUR MISSION STATEMENT

The Bexar Appraisal District is dedicated to promoting professionalism and ensuring public trust in the valuation profession. We are committed to provide the property owners and jurisdictions of Bexar County with an accurate and equitable certified appraisal roll while providing exceptional customer service.

Transparency. Trust. Teamwork.



PROPERTY TAX CODE

Section 6.05 (i) & 25.18 (a)

PTC Section 6.05 (i)

- To ensure adherence with generally accepted appraisal practices
- Board of Directors adopt & approve biennially a written reappraisal plan for the periodic reappraisal of all property within the boundaries of the district
- Shall hold public hearing to consider the proposed plan
- The plan shall be approved by September 15 of each even-numbered year

PTC Section 25.18 (a)

- Each appraisal district shall implement for periodic reappraisal of property, PTC 25.18 (a)
- The plan shall provide periodic reappraisal of all property at least once every three years, PTC 25.18 (b)

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- ❖ The board of directors of the appraisal district is responsible for developing this plan, which must adhere to generally accepted appraisal practices to ensure the periodic reappraisal of all properties within the district.
- ❖ A public hearing is required to discuss the proposed plan & the plan needs to be officially approved by September 15 of each even-numbered year.
- ❖ Once approved, copies of the plan must be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of its approval.
- ❖ Additionally, Section 25.18 (a) of the Tax Code requires the district to implement this plan.
- ❖ According to Section 25.18 (b), the plan should ensure that all properties are reappraised at least once every three years.

PROPERTY TAX CODE

Section 25.18 (b)- Reappraisal Activities:

- Identify properties to be appraised through physical inspection or by other reliable means of identification
- Identify and update relevant characteristics of each property in the appraisal records
- Define market areas in the district
- Identify property characteristics that affect property value in each market area
- Develop an appraisal models that reflects the relationship among the property characteristics affecting value in each market area
- Apply the conclusions reflected in the models to characteristics of the property being appraised
- Review appraisal results to determine value



Identify properties to be appraised through physical inspection or by other reliable means of identification: The appraisal process begins by identifying properties through physical inspections or other reliable methods, for instance, utilizing aerial photography/detailed map which are integrated with the CAMA software, enhancing the capabilities of staff and appraisers to identify new properties or missing properties.

Identify and update relevant characteristics of each property in the appraisal records:

Annually, the district conducts comprehensive reviews of real estate to ensure accurate appraisal records. This process involves collecting data on new constructions and updates from building permits. During the field reviews, appraisers verify comparable sales data and visit various market areas to gather detailed information on houses, commercial buildings, and vacant land based on permit details. Appraisers inspect each property, noting its current condition and any changes since the last inspection. They take photos and, if necessary, sketch the improvements for properties lacking current records. Key property features such as bathrooms, fireplaces, air conditioning, roofing, exterior and foundation types, and the quality of construction are carefully recorded or verified. All this information is stored in the CAMA software, which aids appraisers in forming valuation decisions, ensuring property assessments are both fair and equity.

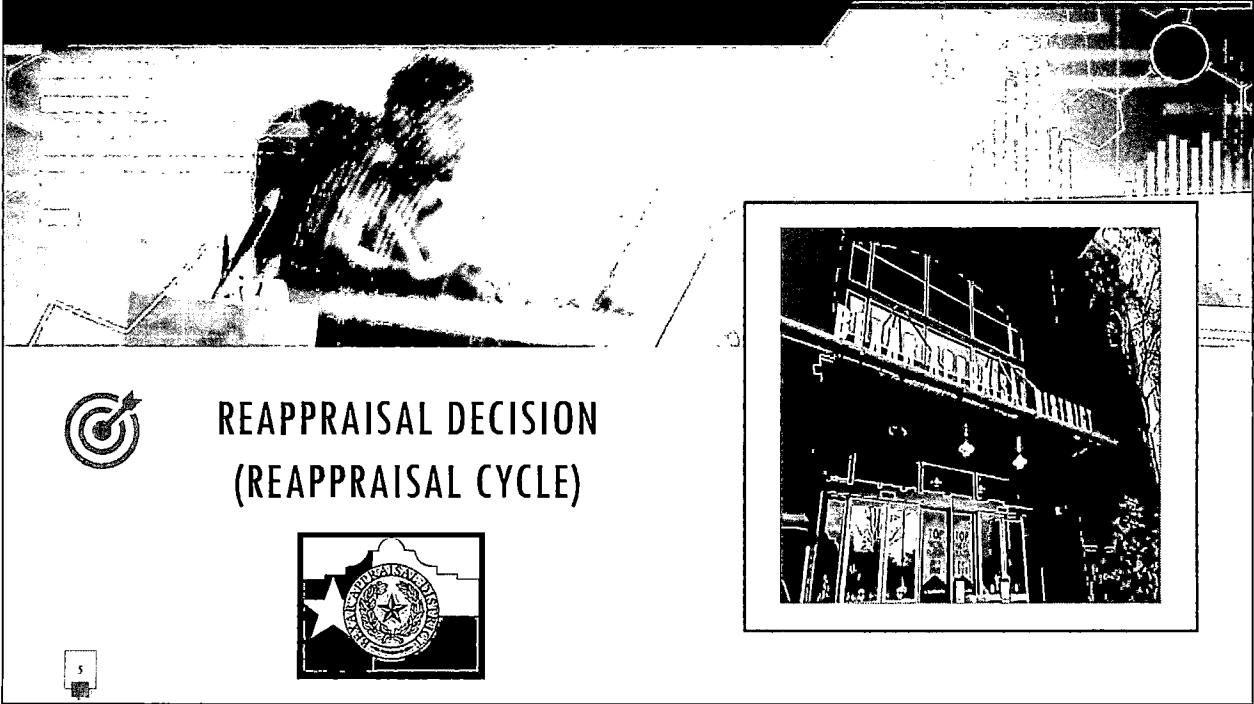
Define market areas in the district: Market areas are delineated based on the physical, economic, governmental, and social forces that influence property values. The impact of these forces helps to identify, classify, and stratify properties into smaller, more manageable, and comparable subsets for the purpose of mass valuation. To ensure accuracy, market sales are analyzed to confirm the similarity of these delineated areas.

Identify property characteristics that affect property value in each market area: In each market area, specific characteristics that influence property value are recorded into the CAMA system for every parcel. For structures, this includes details such as sketches and dimensions, construction quality, construction year, exterior materials, number of bedrooms and bathrooms, presence of fireplaces, type of air conditioning, pools, and other relevant features. For land parcels, attributes like the legal description, size, and special features are documented, facilitating comparisons with other similar land parcels.



Develop an appraisal models that reflects the relationship among the property characteristics affecting value in each market area: To develop appraisal models that accurately reflect the relationship between property characteristics and values in each market area, several steps are undertaken each appraisal year. These include revising and updating cost models, income models, and market models, which are then thoroughly tested. Market area boundaries are also reviewed and adjusted as needed based on growth patterns, market preferences, and other factors.

Apply the conclusions reflected in the models to characteristics of the property being appraised: To apply the conclusions from the models to the properties being appraised, the model is then consistently applied across all parcels within a market area.

Review appraisal results to determine value: Once the valuation process for all parcels within a market area is completed using the CAMA software, we conduct a review of the appraisal results. This involves running sales ratio reports for each market area to ensure that the assigned values fall within acceptable ranges.



REAPPRAISAL DECISION
(REAPPRAISAL CYCLE)



As mentioned before, Section 25.18 (b) of the Texas Property Tax Code requires that the district reappraise properties at least once every three years. *Additionally, there are other sections of the code that we need to review to ensure we are fully compliant.*

WHY DOES THE BEXAR APPRAISAL DISTRICT CONDUCT ANNUAL REAPPRAISAL?

PTC Section 23.01 (a). Appraisal Generally



Mandates that all taxable property be appraised at its market value as of January 1st.

PTC Section 23.01 (h). Generally Accepted Appraisal Methods and Techniques



- 1) the Appraisal of Real Estate published by the Appraisal Institute;
- 2) the Dictionary of Real Estate Appraisal published by the Appraisal Institute;
- 3) the Uniform Standards of Professional Appraisal Practice published by TAF; and
- 4) a publication that includes information related to mass appraisal.

PTC Section 23.01 (e). Clear & Convincing



For the next tax year, if the appraised value was decreased under Subtitle F in the previous tax year, the District is required to present clear and convincing evidence to justify any increase to the appraised value.

If the appraised value is established during a protest under Section 41.41 (a)(2) or an appeal under Section 42.26, the District can increase the value by providing evidence that support inequalities issues.

PTC Section 5.10, with specific provisions outlined in GOV. Code Section 403.302: Property Value Study (PVS)



The Comptroller's Property Tax Assistance Division (PTAD) tests the values produced by the district to ensure that the values are within statistical tolerances of market values (usually as compared to sales prices) in even-numbered year.

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Section 23.01 (a), mandates all taxable property be appraised at its market value as of January 1st.

Section 23.01 (h), refers to the generally accepted appraisal methods and techniques. It specifically mentions several key sources: These resources are recognized for their authority in the field and provide the foundational methods and standards for property appraisal.

- 1) The Appraisal of Real Estate published by the Appraisal Institute;
- 2) The Dictionary of Real Estate Appraisal published by the Appraisal Institute;
- 3) The USPAP published by The Appraisal Foundation; and
- 4) a publication that includes information related to mass appraisal.

Section 23.01 (e), deals with the need to provide clear and convincing evidence.

If the appraised value of a property is reduced under Subtitle F, which involves local and judicial reviews and lawsuits against the office, we can't simply raise the appraised value for the following year without strong evidence. Moreover, if the value is determined during a protest under Section 41.41(a)(2), which deals with unequal appraisal, or Section 42.26 for remedy of unequal appraisal, then it's crucial for the district to demonstrate that any past inequalities have been addressed by comparing the subject property to similar properties used in valuations. Given our ongoing monitoring of market conditions, we typically have sufficient evidence to justify an increase, allowing the district to adjust the value back to the calculated value in the next tax year.

Section 5.10 deals with the **Property Value Study (PVS)**, primarily used in Texas. The study is conducted by the state's comptroller's office in even-numbered years for our district, this study aims to ensure fairness and uniformity of property values across Texas, which is very essential for fair distribution of education funding. The comptroller's office conducts a statistical analysis to capture for anomalies and to test files between sold and unsold properties. The study will also be broken down to by property category. The comptroller compares the local appraisal district values with their valuation. In order to pass the study, the district's values have to be within 5% margin of error from their value. The findings outside this range in both directions are considered invalid. These invalid findings can negatively impact the amount of state funding a school district receives, potentially harming their financial stability and risking compliance.

WHY DOES THE BEXAR APPRAISAL DISTRICT CONDUCT ANNUAL REAPPRAISAL?

PTC Section 5.102. Review of Appraisal Districts. Method and Assistance Program (MAP)



This review focuses on the district's governance, taxpayer assistance, and the standards, procedures, and methodologies used in operations and appraisals. The aim is to ensure compliance with generally accepted standards and those mandated by law in appraisal manuals prepared by the comptroller.

IAAO's Standard on Mass Appraisal, 4.8 Frequency of Reappraisal



Clarifies that using current market value as a standard suggests an annual assessment of all property. However, this does not imply that each property needs to undergo a detailed re-examination every year.

IAAO's Standard on Tax Policy, 5.7 Variations from Current Market Value



Nonmarket value should be rejected (base year assessments, acquisition value, and area-based systems). To ensure fairness and adapt to economic changes, property assessments shall reflect the current market value. Regular reappraisal cycles, as suggested by the IAAO's standards, help avoid large discrepancies in valuations.

Section 5.102 covers the "Method and Assistance Program," commonly referred to as MAP. This initiative is spearheaded by the state's comptroller's office. The MAP program is designed to help appraisal districts improve their performance by providing guidance on best practices in property appraisal and assessment. The comptroller conducts regular reviews and audits to assess compliance and accuracy in appraisals in odd-number years for our district. This review focuses on the district's governance, taxpayer assistance, and the standards, procedures, and methodologies used in operations and appraisals, ensuring compliance with generally accepted standards and those mandated by law in appraisal manuals prepared by the comptroller. If an appraisal district fails to pass the MAP review and implement the recommended improvements, they could receive a citation from the TDLR for non-compliance.

IAAO's Standard on Mass Appraisal- 4.8 Frequency of Reappraisal refers to IAAO's standard on Tax Policy, explains that adopting current market value means properties should be assessed every year. However, this doesn't mean we need to go over each property in detail annually. Instead, we can streamline the process by recalibrating our assessment models or apply market adjustment factors each year. This way, we keep our property assessments current with market trends.

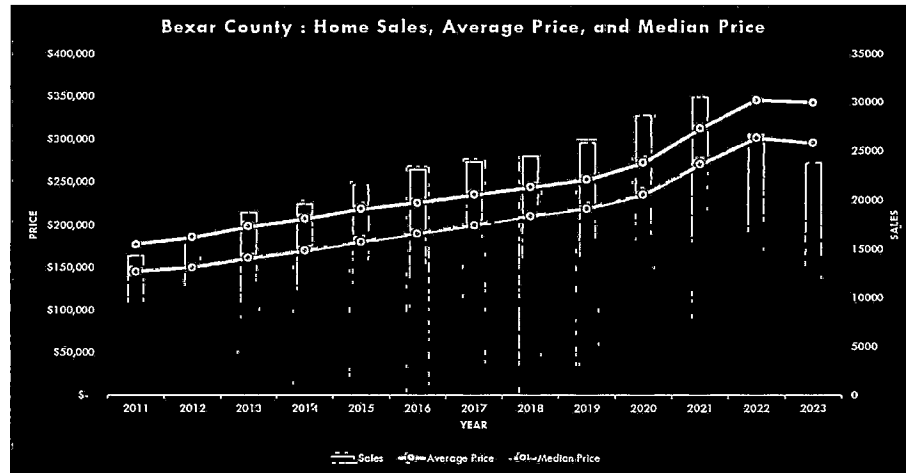
IAAO's Standard on Tax Policy- 5.7 Variations from current market value

To ensure everything is fair and up-to date with the economy, it's crucial that property assessments reflect the prevailing market value. *System based on non-market value, such as base year assessments, acquisition value, and area-based systems, should be avoided.* These systems diverge from the basic principle of ad valorem taxation and often result in less equitable outcomes for taxpayers. Utilizing current market value as our standard ensures that relationship between property wealth and taxes remains balanced and transparent. Now, assessing property value annually based on current market condition doesn't mean we have to change the valuation each year. Instead, we are monitoring the factors affecting property values, since the values can change due to factors such as economic conditions, development trends, demographic and population shifts, and market demand. Without annual updates to property assessments, we might see significant changes in valuations. These sudden changes can often draw criticism towards current market values system. Also, carrying over property values from one year to the next can lead to fairness and disparities issues among taxpayers, especially when the market is on the decline.

ANALYSIS OF MARKET TRENDS IN SAN ANTONIO: A COMPREHENSIVE OVERVIEW



REAL ESTATE MARKET TRENDS (Bexar County)



SOURCE: TEXAS A&M UNIVERSITY TEXAS REAL ESTATE RESEARCH CENTER

This chart represents data on real estate market trends in Bexar County from 2011 to 2023, highlighting the sales volume and changes in home prices.

From 2011 to 2023, we observed a general increase in both the average and median home prices. In 2011, the average price was around \$150,000 and the median slightly lower, just under this figure. By 2022, there was a significant rise, with the average price climbing to about \$350,000 and the median price closely trailing.

Regarding sales volume, there was a significant increase over the years. Sales started at around 18,000 homes per year in 2011 and peaked in 2021 with over 30,000 homes sold, likely spurred by the post-COVID-19 market dynamics.

In 2022, there was a significant increase in the home sales price, reflecting the post-COVID-19 market dynamics. In the subsequent year, we experienced a downturn in market activities, largely influenced by rising mortgage rates and inflation.

BCAD BOARD OF DIRECTOR'S POLICY

COMPLIANCE WITH TX PROPERTY TAX CODE



Ensuring that property taxes are assessed, levied, and collected in accordance with the law, providing for the equitable treatment of all taxpayers within the state.

COMPLIANCE WITH IAAO



Adheres to the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures.

COMPLIANCE WITH USPAP



Adheres to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP)

MASS APPRAISAL



Conduct a mass appraisal & adhering generally accepted methods and techniques

UPDATE PROPERTY VALUE



Follow market trends up and down



Ensuring that property taxes are assessed, levied, and collected in accordance with the law, providing for the equitable treatment of all taxpayers within the state.

Adheres to the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures.

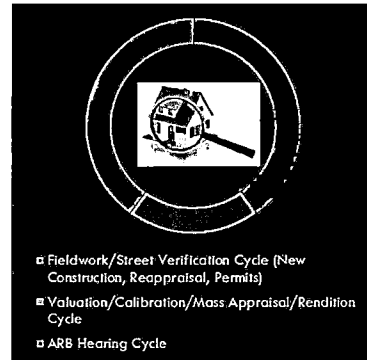
Adheres to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP).

Conducts a mass appraisal & adhering generally accepted appraisal methods and techniques.

Updates property value to reflect the current market trends.

WHICH MAJOR METROPOLITAN AND NEARBY APPRAISAL DISTRICTS CONDUCT ANNUAL REAPPRAISAL?

- ❖ Harris Central Appraisal District
- ❖ Dallas Central Appraisal District
- ❖ Denton Central Appraisal District
- ❖ Collin Central Appraisal District
- ❖ Williamson Central Appraisal District
- ❖ Guadalupe Appraisal District
- ❖ Kendall Appraisal District
- ❖ Travis Appraisal District



In conclusion, these major metropolitan districts currently conduct an annual reappraisal to comply with regulatory standards and stay aligned with changing market conditions. This proactive approach strategy demonstrates our dedication to maintaining an accurate and equitable certified appraisal roll.

By conducting annual assessments, we ensure that property valuations are consistently updated, providing a true reflection of current market values. This practice not only fulfills our regulatory obligations but also promotes transparency and equity for all property owners within our jurisdiction.

STAFF SUMMARY SHEET

ISSUE: Adjourn to Executive Session

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

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

STAFF SUMMARY SHEET

ISSUE: Chief Appraiser's Report

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

1. Financial Condition

- a. Funds investment report for May 31, 2024 and June 30, 2024
- b. Statement of revenues and expenses through June 30, 2024
- c. Designated cash funds report through June 30, 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.

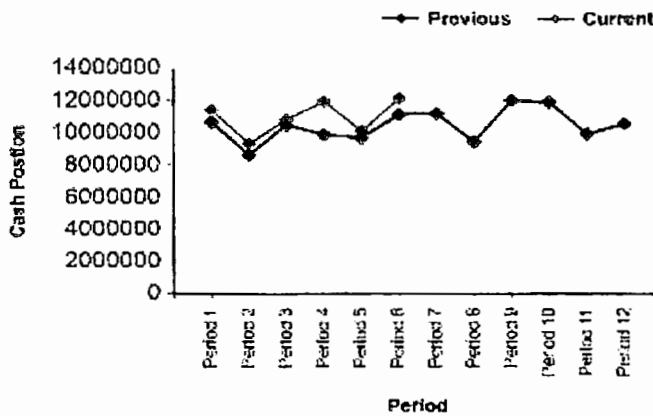
**BEXAR APPRAISAL DISTRICT
Funds Investment Report
5/31/2024**

Cash - Operating Account	\$	782,764.99	<u>% RATE</u>	0%	<table border="1"> <tr> <th colspan="2">Other Rate Comparisons</th> </tr> <tr> <td>TexPool</td> <td>90 day T-Bill</td> </tr> <tr> <td>5.31%</td> <td>5.27%</td> </tr> </table>	Other Rate Comparisons		TexPool	90 day T-Bill	5.31%	5.27%
Other Rate Comparisons											
TexPool	90 day T-Bill										
5.31%	5.27%										
	\$	9,338,356.71		3.27%							
Total Deposits	\$	10,121,121.70									
Pledged Collateral:											
FDIC	\$	250,000.00	Year-To-Date Interest Earned	\$	122,385.64						
FMV	\$	13,545,191.70									
Total Collateral	\$	13,795,191.70									
Collateral Over (Under)	\$	3,674,070.00			134% FMV Less FDIC per investment Policy						

Cash Position

This Period	Current	Previous	Change	% Change
vs. Last Period	\$ 12,170,270.00	\$ 10,121,121.70	\$ 2,049,148.30	20.25%
vs. This Period Last Year	\$ 12,170,270.00	\$ 11,135,931.00	\$ 1,034,339.00	9.29%

Cash Position Detail



Signed by: *Cynthia K. [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 5/31/2024

	<u>March</u>	<u>April</u>	<u>May</u>
ASSETS			
Cash and Short Term Investments	\$10,837,382.06	\$11,988,263.09	\$10,121,121.70
Accounts Receivable	3,408,533.00	28,519.00	28,569.00
Prepaid Expenses	68,922.40	68,922.40	68,922.40
Total Current Assets	14,314,837.46	12,085,704.49	10,218,613.10
General Fixed Assets	4,636,800.67	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	1,333,236.29	1,333,236.29	1,333,236.29
Total Non- Current Assets	11,719,576.09	11,719,576.09	11,719,576.09
Total Assets	26,034,413.55	23,805,280.58	21,938,189.19
LIABILITIES			
Accounts Payable	244,890.95	242,795.60	265,118.47
Total Current Liabilities	244,890.95	242,795.60	265,118.47
Non-Current Sick & Vacation Accrual	1,333,236.29	1,333,236.29	1,333,236.29
Total Liabilities	1,578,127.24	1,576,031.89	1,598,354.76
Equity			
Investment in Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Investment in Fixed Assets	4,636,800.67	4,636,800.67	4,636,800.67
General Restricted Reserve Fund	3,523,000.00	3,523,000.00	3,523,000.00
Designated - Digital Orthophotography	100,000.00	100,000.00	100,000.00
Designated - Litigation Expenses	700,000.00	700,000.00	700,000.00
Designated - Retirement Funding	112,654.16	112,654.16	112,654.16
Designated - Technology Reserve	275,000.00	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	500,000.00	500,000.00	500,000.00
Reserved for Building - Capital	1,000,000.00	1,000,000.00	1,000,000.00
Reserved for COLA Retention	96,891.28	96,891.28	96,891.28
Unreserved Funds	783,998.05	783,998.05	783,998.05
Net Profit/(Loss)	6,485,930.68	4,268,910.89	2,379,496.63
Total Equity	24,432,657.97	22,215,638.18	20,326,223.92
Total Liabilities and Equity	26,010,785.21	23,791,670.07	21,924,578.68

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Five Months Ending 5/31/2024

TAXING UNITS	2024 BUDGET	CURRENT MONTH	YEAR TO DATE	YTD %	(OVER) UNDER
Alamo Community College District	\$1,882,552	\$0	\$941,276	(50%)	\$941,276
City of Alamo Heights	42,554	0	21,278	(50%)	21,276
Alamo Heights ISD	412,643	0	206,322	(50%)	206,321
City of Balcones Heights	11,556	0	5,778	(50%)	5,778
Bexar County	3,219,990	0	1,609,996	(50%)	1,609,994
Bexar County Emer Serv Dist#1	9,669	0	4,834	(50%)	4,835
Bexar County Emer Serv Dist#2	75,388	0	37,694	(50%)	37,694
Bexar County Emer Serv Dist#3	39,426	0	19,714	(50%)	19,712
Bexar County Emer Serv Dist#5	19,674	0	9,838	(50%)	9,836
Bexar County Emer Serv Dist#6	8,532	0	4,266	(50%)	4,266
Bexar County Flood	281,179	0	140,590	(50%)	140,589
Bexar County Emer Serv Dist#7	32,317	0	16,158	(50%)	16,159
Bexar County Emer Serv Dist#8	10,264	0	5,132	(50%)	5,132
Bexar County Emer Serv Dist#4	13,030	0	6,516	(50%)	6,514
Bexar County Emer Serv Dist#10	13,495	0	6,748	(50%)	6,747
Boerne ISD	166,443	0	83,222	(50%)	83,221
Bexar County Emer Serv Dist#11	11,815	0	5,908	(50%)	5,907
Bexar County Emer Serv Dist#12	8,713	0	4,356	(50%)	4,357
City of Castle Hills	25,181	0	12,590	(50%)	12,591
City of China Grove	2,068	0	1,034	(50%)	1,034
Cibola Canyon	46,510	0	23,256	(50%)	23,254
Comal ISD	196,097	0	98,048	(50%)	98,049
City of Converse	59,178	0	29,590	(50%)	29,588
Crosswinds at South Lake SID	4,757	0	2,378	(50%)	2,379
East Central ISD	346,252	0	173,126	(50%)	173,126
Edgewood ISD	122,260	0	61,130	(50%)	61,130
City of Elmendorf	4,990	0	2,496	(50%)	2,494
City of Fair Oaks Ranch	24,767	0	12,384	(50%)	12,383
Floresville ISD	155	0	78	(50%)	77
City of Grey Forest	336	0	168	(50%)	168
Harlandale ISD	163,651	0	81,826	(50%)	81,825
City of Helotes	25,750	0	12,876	(50%)	12,874
Hill Country Village	3,542	0	1,772	(50%)	1,770
Town of Hollywood Park	18,588	0	9,294	(50%)	9,294
Judson ISD	786,170	0	393,086	(50%)	393,084
City of Kirby	17,451	0	8,726	(50%)	8,725
City of Leon Valley	33,144	0	16,572	(50%)	16,572
City of Live Oak	40,228	0	20,114	(50%)	20,114
City of Lytle	26	0	14	(54%)	12
Medina Valley ISD	165,486	0	82,744	(50%)	82,742
Northeast ISD	2,629,167	0	1,314,584	(50%)	1,314,583
Northside ISD	3,962,442	0	1,981,222	(50%)	1,981,220
City of Olmos Park	21,174	0	10,588	(50%)	10,586
City of San Antonio	4,318,829	0	2,159,414	(50%)	2,159,415
San Antonio ISD	1,689,791	0	844,896	(50%)	844,895
San Antonio MUD #1	1,267	0	634	(50%)	633
San Antonio River Authority	240,435	0	120,218	(50%)	120,217
City of Sandy Oaks	3,025	0	1,512	(50%)	1,513

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Five Months Ending 5/31/2024

	<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	0	8,804	(50%)	8,802
Schertz-Cibolo-Univ City ISD	76,164	0	38,082	(50%)	38,082
City of Selma	11,117	0	5,558	(50%)	5,559
City of Shavano Park	25,827	0	12,914	(50%)	12,913
City of Somerset	5,326	0	2,664	(50%)	2,662
Somerset ISD	32,859	0	16,430	(50%)	16,429
South San Antonio ISD	160,523	0	80,262	(50%)	80,261
Southside ISD	138,780	0	69,390	(50%)	69,390
Southwest ISD	402,870	0	201,414	(50%)	201,456
City of St. Hedwig	6,437	0	3,218	(50%)	3,219
City of Terrell Hills	37,099	0	18,550	(50%)	18,549
Universal City	55,636	0	27,818	(50%)	27,818
University Health System	3,621,541	0	1,810,758	(50%)	1,810,783
Westside 211 SID	9,230	0	4,616	(50%)	4,614
City of Windcrest	20,372	0	10,186	(50%)	10,186
Clear Water Creek SID	26	0	14	(54%)	12
Stolte Ranch SID	672	0	336	(50%)	336
Tally Road SID	853	0	426	(50%)	427
Westpoint SID	9,669	0	4,834	(50%)	4,835
Redbird Ranch	5,248	0	2,624	(50%)	2,624
Bexar County Emer Serv Dist#9	2,017	0	1,008	(50%)	1,009
Tres Laurels SID	52	0	26	(50%)	26
Landon Ridge SID	465	0	232	(50%)	233
Lemon Creek SID	207	0	104	(50%)	103
Briggs Ranch SID	388	0	194	(50%)	194
Sapphire Grove SID	129	0	64	(50%)	65
Grace Gardens SID	78	0	40	(51%)	38
Briggs Ranch II SID	52	0	26	(50%)	26
TOTAL TAX UNIT LEVY	25,853,200	0	12,926,588	50%	12,926,612
Other Revenues	20,000	311	114,480	(572%)	(94,480)
Other Revenues - Information Systems	8,000	688	1,793	(22%)	6,207
Interest Revenues	20,000	27,927	122,386	(612%)	(102,386)
TOTAL OTHER REVENUES	48,000	28,926	238,658	497%	(190,658)
TOTAL REVENUES COLLECTED	25,901,200	28,926	13,165,246	51%	12,735,954

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Five Months Ending 5/31/2024

	<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	9,993	30,447	48%	32,553
Auto Allowance	892,800	78,267	387,547	43%	505,253
Stipend	32,000	2,500	9,958	31%	22,042
Copier Costs	47,981	2,610	12,798	27%	35,183
Copier, FAX, & Printer Supplies	54,445	214	11,022	20%	43,423
Employee Recognition/Awards	50,000	0	11,603	23%	38,397
Equipment Maintenance	350	0	0	0	350
Forms Creation	366,775	117,216	182,115	50%	184,660
General Insurance	45,000	0	42,905	95%	2,095
Map Production & Supplies	4,550	0	236	5%	4,314
Mileage Reimbursements	4,000	38	176	4%	3,824
Office Building Expense	250,000	15,171	101,295	41%	148,705
Offsite Storage	25,000	1,684	8,470	34%	16,530
Office Supplies	84,980	14,996	42,227	50%	42,753
Postage	694,362	(14,201)	397,043	57%	297,319
Professional Dues	29,402	315	10,703	36%	18,699
Publications	292,950	9,288	84,782	29%	208,168
Security	300,000	22,823	91,613	31%	208,387
Telephone	93,000	9,354	26,556	29%	66,444
Training	263,458	9,215	59,625	23%	203,833
Utilities	125,000	6,709	31,705	25%	93,295
Worker's Compensation	50,000	(50)	45,518	91%	4,482
Contingency	250,000	0	248,258	99%	1,742
TOTAL OPERATING EXPENDITURES	4,019,053	286,140	1,836,602	46%	2,182,451
<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	8,395	56%	6,605
Residential	10,000	0	694	7%	9,306
Commercial	3,500	0	1,385	40%	2,115
Personal Property	4,500	0	0	0	4,500
Legal	2,000	0	469	23%	1,531
EQUIPMENT:					
Information Services	112,000	15,439	16,628	15%	95,372
CAMA Hardware	15,000	0	3,840	26%	11,160
TOTAL CAPITAL EXPENDITURES	164,500	15,439	31,411	19%	133,089

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Five Months Ending 5/31/2024

	2024 BUDGET	CURRENT MONTH	YEAR TO DATE	YTD %	(OVER) UNDER
<u>EMPLOYEE EXPENDITURES:</u>					
Salaries, Regular	12,310,629	1,002,075	4,867,115	40%	7,443,514
Salaries, Overtime	166,350	24,578	56,568	34%	109,782
Retirement	2,057,710	185,735	885,196	43%	1,172,514
Payroll Taxes	31,428	256	22,181	71%	9,247
Group Medical Insurance	1,984,670	114,267	537,685	27%	1,446,985
Life Insurance	77,345	4,831	22,722	29%	54,623
Medicare Taxes	192,772	16,333	77,611	40%	115,161
TCDRS Retiree COLA	275,000	0	0	0	275,000
Sick Leave Buy Back Fund	50,000	18,978	71,990	144%	(21,990)
Departure Contingency	70,000	21,762	75,828	108%	(5,828)
TOTAL EMPLOYEE EXPENDITURES	17,215,904	1,388,815	6,616,895	38%	10,599,009
<u>CONTRACT SERVICES:</u>					
Valuation Oil & Gas	38,000	0	34,731	91%	3,269
Valuation Telecommunications Accounts	40,000	0	0	0	40,000
Accounting & Auditing	50,000	6,465	32,974	66%	17,026
Legal Services	1,100,000	93,727	474,677	43%	625,323
Consulting Studies	40,000	7,354	9,110	23%	30,890
Taxpayer Liasion Officer	30,000	1,647	7,740	26%	22,260
Contract Services Contingency	45,800	43	167	0	45,633
Temporary Services	189,500	41,253	90,991	48%	98,509
TOTAL CONTRACT SERV. EXP.	1,533,300	150,489	650,390	42%	882,910
<u>INFO. SYSTEMS EXPENDITURES</u>					
Leases	74,580	0	17,858	24%	56,722
Software Maintenance	423,330	16,327	337,723	80%	85,607
Hardware Maintenance	43,000	771	12,786	30%	30,214
IS Supplies	60,000	3,954	8,262	14%	51,738
IS Services	35,600	0	2,725	8%	32,875
TOTAL INFO. SYSTEMS EXP.	636,510	21,051	379,353	60%	257,157
<u>PROJECT EXPENDITURES:</u>					
Aerial Maps	240,000	0	240,000	100%	0
Homestead Audit /Outreach	10,000	0	0	0	10,000
Field Device Maintenance	201,156	3,950	186,869	93%	14,287
Server Infrastructure Upgrade	100,000	0	0	0	100,000
Technology Improvements	200,000	0	3,800	2%	196,200
CAMA Software	583,502	916	245,008	42%	338,494
CAMA Enhancements	100,000	0	0	0	100,000
TOTAL PROJECT EXPENDITURES	1,434,658	4,866	675,678	47%	758,980
<u>OTHER EXPENDITURES:</u>					
Board of Directors Expenses	4,000	0	1,233	31%	2,767
Chief Appraiser Expense	8,000	230	1,959	24%	6,041
TOTAL OTHER EXPENDITURES	12,000	230	3,192	27%	8,808

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Five Months Ending 5/31/2024

	<u>2024 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<u>A.R.B EXPENDITURES</u>					
Compensation	630,000	35,085	147,840	23%	482,160
Training	6,925	0	2,900	42%	4,025
Postage	181,850	16,225	36,751	20%	145,099
Legal Services	65,000	0	1,905	3%	63,095
Contingency	1,500	0	0	0	1,500
<u>TOTAL A.R.B EXPENDITURES</u>	<u>885,275</u>	<u>51,310</u>	<u>189,396</u>	<u>21%</u>	<u>695,879</u>
<u>TOTAL EXPENDITURES</u>	<u>25,901,200</u>	<u>1,918,340</u>	<u>10,382,916</u>	<u>40%</u>	<u>15,518,284</u>
<u>REVENUES OVER EXPENDITURES</u>	<u>0</u>	<u>1,889,414</u>	<u>(2,782,330)</u>	<u>0</u>	<u>2,782,330</u>

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

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Balance Forward		\$ 3,523,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 3,523,000.00

		GENERAL RESTRICTED ELECTION	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Funds added		\$ 500,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 500,000.00

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

		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Balance Forward		\$ 700,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 700,000.00

		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Balance Forward		\$ 1,000,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 1,000,000.00

		DESIGNATED - RETIREMENT FUNDING	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Balance Forward		\$ 112,654.16
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 112,654.16

		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Balance Forward		\$ 275,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 275,000.00

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

		DESIGNATED - Roof Reserve	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	Balance Forward		\$ 105,214.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 105,214.00

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

		DESIGNATED - CDLA Retention	
DATE	PAYEE	PURPOSE	AMOUNT
31-May	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 Five Months Ending 5/31/2024

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
<u>TAXING UNITS</u>					
Alamo Community College District	\$1,882,552	\$941,276	\$757,688	\$0	\$0
City of Alamo Heights	42,554	21,278	18,394	0	0
Alamo Heights ISD	412,643	206,322	217,200	0	0
City of Balcones Heights	11,556	5,778	4,512	0	0
Bexar County	3,219,990	1,609,996	1,290,284	0	0
Bexar County Emer Serv Dist#1	9,669	4,834	3,804	0	0
Bexar County Emer Serv Dist#2	75,388	37,694	29,970	0	0
Bexar County Emer Serv Dist#3	39,426	19,714	16,326	0	0
Bexar County Emer Serv Dist#5	19,674	9,838	6,934	0	0
Bexar County Emer Serv Dist#6	8,532	4,266	3,272	0	0
Bexar County Flood	281,179	140,590	112,618	0	0
Bexar County Emer Serv Dist#7	32,317	16,158	12,334	0	0
Bexar County Emer Serv Dist#8	10,264	5,132	3,946	0	0
Bexar County Emer Serv Dist#4	13,030	6,516	5,304	0	0
Bexar County Emer Serv Dist#10	13,495	6,748	5,068	0	0
Boerne ISD	166,443	83,222	89,700	0	0
Bexar County Emer Serv Dist#11	11,815	5,908	4,702	0	0
Bexar County Emer Serv Dist#12	8,713	4,356	3,202	0	0
City of Castle Hills	25,181	12,590	10,006	0	0
City of China Grove	2,068	1,034	850	0	0
Cibolo Canyon	46,510	23,256	17,082	0	0
Comal ISD	196,097	98,048	108,412	0	0
City of Converse	59,178	29,590	22,670	0	0
Crosswinds at South Lake SID	4,757	2,378	1,288	0	0
East Central ISD	346,252	173,126	166,368	0	0
Edgewood ISD	122,260	61,130	59,186	0	0
City of Elmendorf	4,990	2,496	1,902	0	0
City of Fair Oaks Ranch	24,767	12,384	10,572	0	0
Floresville ISD	155	78	70	0	0
City of Grey Forest	336	168	142	0	0
Harlandale ISD	163,651	81,826	85,044	0	0
City of Helotes	25,750	12,876	10,702	0	0
Hill Country Village	3,542	1,772	1,464	0	0
Town of Hollywood Park	18,588	9,294	7,962	0	0
Judson ISD	786,170	393,086	409,086	0	0
City of Kirby	17,451	8,726	7,502	0	0
City of Leon Valley	33,144	16,572	14,412	0	0
City of Live Oak	40,228	20,114	17,248	0	0
City of Lytle	26	14	12	0	0
Medina Valley ISD	165,486	82,744	68,718	0	0
Northeast ISD	2,629,167	1,314,584	1,414,584	0	0
Northside ISD	3,962,442	1,981,222	2,092,248	0	0
City of Olmos Park	21,174	10,588	8,092	0	0
City of San Antonio	4,318,829	2,159,414	1,798,000	0	0
San Antonio ISD	1,689,791	844,896	850,152	0	0
San Antonio MUD #1	1,267	634	756	0	0

BEXAR APPRAISAL DISTRICT
Comparison of Current Year
Prior Year-Income Statement
For the Five Months Ending 5/31/2024

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
San Antonio River Authority	240,435	120,218	97,886	0	0
City of Sandy Oaks	3,025	1,512	1,240	0	0
City of Schertz	17,606	8,804	7,018	0	0
Schertz-Cibolo-Univ City ISD	76,164	38,082	38,808	0	0
City of Selma	11,117	5,558	4,512	0	0
City of Shavano Park	25,827	12,914	10,348	0	0
City of Somerset	5,326	2,664	2,126	0	0
Somerset ISD	32,859	16,430	17,236	0	0
South San Antonio ISD	160,523	80,262	78,146	0	0
Southside ISD	138,780	69,390	64,052	0	0
Southwest ISD	402,870	201,414	186,344	0	0
City of St. Hedwig	6,437	3,218	2,552	0	0
City of Terrell Hills	37,099	18,550	15,534	0	0
Universal City	55,636	27,818	23,864	0	0
University Health System	3,621,541	1,810,758	1,478,176	0	0
Westside 211 SID	9,230	4,616	3,236	0	0
City of Windcrest	20,372	10,186	8,294	0	0
Clear Water Creek SID	26	14	0	0	0
Stolte Ranch SID	672	336	154	0	0
Tally Road SID	853	426	94	0	0
Westpoint SID	9,669	4,834	1,972	0	0
Redbird Ranch	5,248	2,624	826	0	0
Bexar County Emer Serv Dist#9	2,017	1,008	816	0	0
Tres Laurels SID	52	26	24	0	0
Landon Ridge SID	465	232	190	0	0
Lemon Creek SID	207	104	70	0	0
Briggs Ranch SID	388	194	94	0	0
Saphire Grove SID	129	64	0	0	0
Grace Gardens SID	78	40	0	0	0
Briggs Ranch II SID	52	26	0	0	0
TOTAL TAX UNIT LEVY	25,853,200	12,926,588	11,813,400	0	0
Other Revenues	20,000	114,480	76,048	311	0
Other Revenues - Information Systems	8,000	1,793	1,794	688	256
Interest Revenues	20,000	122,386	81,799	27,927	17,397
TOTAL OTHER REVENUES	48,000	238,658	159,642	28,926	17,653
TOTAL REVENUES COLLECTED	25,901,200	13,165,246	11,973,042	28,926	17,653

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Five Months Ending 5/31/2024

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
<u>OPERATING EXPENDITURES</u>					
Advertising Public Notices	63,000	30,447	27,396	9,993	8,707
Auto Allowance	892,800	387,547	272,649	78,267	55,467
Stipend	32,000	9,958	7,083	2,500	1,417
Copier Costs	47,981	12,798	13,497	2,610	2,651
Copier, FAX, & Printer Supplies	54,445	11,022	17,430	214	1,146
Employee Recognition/Awards	50,000	11,603	14,847	0	3,835
Equipment Maintenance	350	0	0	0	0
Forms Creation	366,775	182,115	172,035	117,216	0
General Insurance	45,000	42,905	41,912	0	0
Map Production & Supplies	4,550	236	0	0	0
Mileage Reimbursements	4,000	176	398	38	88
Office Building Expense	250,000	101,295	117,477	15,171	29,297
Offsite Storage	25,000	8,470	8,957	1,684	1,896
Office Supplies	84,980	42,227	44,209	14,996	18,964
Postage	694,362	397,043	402,670	(14,201)	(1,822)
Professional Dues	29,402	10,703	10,695	315	625
Publications	292,950	84,782	61,021	9,288	16,813
Security	300,000	91,613	77,869	22,823	25,250
Telephone	93,000	26,556	31,074	9,354	11,698
Training	263,458	59,625	95,386	9,215	11,333
Utilities	125,000	31,705	30,643	6,709	6,222
Worker's Compensation	50,000	45,518	37,570	(50)	0
Contingency	250,000	248,258	250,000	0	0
TOTAL OPERATING EXPENDITURES	4,019,053	1,836,602	1,734,817	286,140	193,586
<u>CAPITAL EXPENDITURES</u>					
FURNITURE:					
Executive Services	1,500	0	0	0	0
Information Services	500	0	777	0	0
Geographic Info. Systems	500	0	0	0	0
Customer Info & Assist	15,000	8,395	0	0	0
Residential	10,000	694	0	0	0
Commercial	3,500	1,385	0	0	0
Personal Property	4,500	0	0	0	0
Legal	2,000	469	0	0	0
EQUIPMENT:					
Information Services	112,000	16,628	109,380	15,439	70,201
CAMA Hardware	15,000	3,840	0	0	0
TOTAL CAPITAL EXPENDITURES	164,500	31,411	110,157	15,439	70,201

BEXAR APPRAISAL DISTRICT
Comparison of Current Year
Prior Year-Income Statement
For the Five Months Ending 5/31/2024

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
<u>EMPLOYEE EXPENDITURES:</u>					
Salaries, Regular	12,310,629	4,867,115	4,202,763	1,002,075	854,563
Salaries, Overtime	166,350	56,568	97,949	24,578	40,219
Retirement	2,057,710	885,196	816,358	185,735	154,608
Payroll Taxes	31,428	22,181	1,188	256	25
Group Medical Insurance	1,984,670	537,685	490,579	114,267	101,699
Life Insurance	77,345	22,722	16,422	4,831	4,078
Medicare Taxes	192,772	77,611	65,481	16,333	13,546
TCDRS Retiree COLA	275,000	0	0	0	0
Sick Leave Buy Back Fund	50,000	71,990	27,724	18,978	3,887
Departure Contingency	70,000	75,828	15,213	21,762	0
TOTAL EMPLOYEE EXPENDITURES	17,215,904	6,616,895	5,733,677	1,388,815	1,172,626
<u>CONTRACT SERVICES:</u>					
Valuation Oil & Gas	38,000	34,731	9,466	0	0
Valuation Telecommunications Accounts	40,000	0	0	0	0
Accounting & Auditing	50,000	32,974	35,190	6,465	23,865
Legal Services	1,100,000	474,677	374,495	93,727	119,078
Consulting Studies	40,000	9,110	8,754	7,354	7,322
Taxpayer Liaison Officer	30,000	7,740	6,352	1,647	1,176
Contract Services Contingency	45,800	167	1,555	43	625
Temporary Services	189,500	90,991	61,002	41,253	31,822
TOTAL CONTRACT SERV. EXP	1,533,300	650,390	496,815	150,489	183,887
<u>INFO. SYSTEMS EXPENDITURES</u>					
Leases	74,580	17,858	24,574	0	10,594
Software Maintenance	423,330	337,723	289,612	16,327	14,227
Hardware Maintenance	43,000	12,786	7,457	771	0
IS Supplies	60,000	8,262	19,360	3,954	11,389
IS Services	35,600	2,725	9,229	0	5,708
TOTAL INFO. SYSTEMS EXP.	636,510	379,353	350,231	21,051	41,918
<u>PROJECT EXPENDITURES:</u>					
Aerial Maps	240,000	240,000	3,397	0	0
Homestead Audit /Outreach	10,000	0	0	0	0
Field Device Maintenance	201,156	186,869	162,203	3,950	3,827
Server Infrastructure Upgrade	100,000	0	0	0	0
Technology Improvements	200,000	3,800	0	0	0
CAMA Software	583,502	245,008	241,287	916	0
CAMA Enhancements	100,000	0	0	0	0
TOTAL PROJECT EXPENDITURES	1,434,658	675,678	406,887	4,866	3,827
<u>OTHER EXPENDITURES:</u>					
Board of Directors Expenses	4,000	1,233	2,944	0	0
Chief Appraiser Expense	8,000	1,959	3,482	230	514
TOTAL OTHER EXPENDITURES	12,000	3,192	6,425	230	514

BEXAR APPRAISAL DISTRICT
Comparison of Current Year
Prior Year-Income Statement
 For the Five Months Ending 5/31/2024

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
<u>A.R.B EXPENDITURES</u>					
Compensation	630,000	147,840	55,150	35,085	9,203
Training	6,925	2,900	5,450	0	0
Postage	181,850	36,751	9,366	16,225	4,615
Legal Services	65,000	1,905	3,700	0	0
Contingency	1,500	0	0	0	0
TOTAL A.R.B EXPENDITURES	885,275	189,396	73,666	51,310	13,818
TOTAL EXPENDITURES	25,901,200	10,382,916	8,912,674	1,918,340	1,680,377
REVENUES OVER EXPENDITURES	0	(2,782,330)	(3,060,367)	1,889,414	1,662,724

BEXAR APPRAISAL DISTRICT
Funds Investment Report
6/30/2024

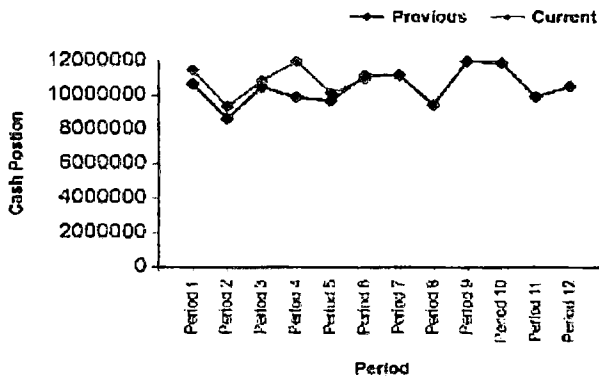
Cash - Operating Account	\$	2,575,860.66	<u>% RATE</u>	0%
	\$	<u>8,360,012.58</u>		3.27%
Total Deposits	\$	10,935,873.24		
Pledged Collateral:				
FDIC	\$	250,000.00	Year-To-Date Interest Earned	\$ 144,041.51
FMV	\$	<u>13,618,308.55</u>		
Total Collateral	\$	13,868,308.55		
Collateral Over (Under)	\$	2,932,435.31		125% FMV Less FDIC per investment Policy

Other Rate Comparisons	
TexPool	90 day T-Bill
5.31%	5.27%

Cash Position

This Period	Current	Previous	Change	% Change
vs. Last Period	\$ 10,935,873.00	\$ 10,121,122.00	\$ 814,751.00 *	8.05%
vs. This Period Last Year	\$ 10,935,873.00	\$ 11,135,931.00	\$ 200,058.00 *	1.80%

Cash Position Detail



Signed by: *Cyprus [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 6/30/2024

	April	May	June
ASSETS			
Cash and Short Term Investments	\$11,988,263.09	\$10,121,121.70	\$10,935,873.24
Accounts Receivable	28,519.00	28,569.00	2,649,077.00
Employee Advances	0.00	0.00	500.00
Prepaid Expenses	68,922.40	68,922.40	68,922.40
Total Current Assets	12,085,704.49	10,218,613.10	13,654,372.64
General Fixed Assets	4,636,800.67	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	1,333,236.29	1,333,236.29	1,333,236.29
Total Non- Current Assets	11,719,576.09	11,719,576.09	11,719,576.09
Total Assets	23,805,280.58	21,938,189.19	25,373,948.73
LIABILITIES			
Accounts Payable	242,795.60	265,118.47	249,670.34
Total Current Liabilities	242,795.60	265,118.47	249,670.34
Non-Current Sick & Vacation Accrual	1,333,236.29	1,333,236.29	1,333,236.29
Total Liabilities	1,576,031.89	1,598,354.76	1,582,906.63
Equity			
Investment in Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Investment in Fixed Assets	4,636,800.67	4,636,800.67	4,636,800.67
General Restricted Reserve Fund	3,523,000.00	3,523,000.00	3,523,000.00
Designated - Digital Orthophotography	100,000.00	100,000.00	100,000.00
Designated - Litigation Expenses	700,000.00	700,000.00	700,000.00
Designated - Retirement Funding	112,654.16	112,654.16	112,654.16
Designated - Technology Reserve	275,000.00	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	500,000.00	500,000.00	65,415.87
Reserved for Building - Capital	1,000,000.00	1,000,000.00	1,000,000.00
Reserved for COLA Retention	96,891.28	96,891.28	96,891.28
Unreserved Funds	783,998.05	783,998.05	0.00
Net Profit/(Loss)	4,268,910.89	2,379,496.63	7,049,286.48
Total Equity	22,215,638.18	20,326,223.92	23,777,431.59
Total Liabilities and Equity	\$23,791,670.07	\$21,924,578.68	\$25,360,338.22

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Six Months Ending 6/30/2024

	2024 BUDGET	CURRENT MONTH	YEAR TO DATE	YTD %	(OVER) UNDER
<u>TAXING UNITS</u>					
Alamo Community College District	\$1,882,552	\$470,638	\$1,411,914	(75%)	\$470,638
City of Alamo Heights	42,554	10,639	31,917	(75%)	10,637
Alamo Heights ISD	412,643	103,161	309,483	(75%)	103,160
City of Balcones Heights	11,556	2,889	8,667	(75%)	2,889
Bexar County	3,219,990	804,998	2,414,994	(75%)	804,996
Bexar County Emer Serv Dist#1	9,669	2,417	7,251	(75%)	2,418
Bexar County Emer Serv Dist#2	75,388	18,847	56,541	(75%)	18,847
Bexar County Emer Serv Dist#3	39,426	9,857	29,571	(75%)	9,855
Bexar County Emer Serv Dist#5	19,674	4,919	14,757	(75%)	4,917
Bexar County Emer Serv Dist#6	8,532	2,133	6,399	(75%)	2,133
Bexar County Flood	281,179	70,295	210,885	(75%)	70,294
Bexar County Emer Serv Dist#7	32,317	8,079	24,237	(75%)	8,080
Bexar County Emer Serv Dist#8	10,264	2,566	7,698	(75%)	2,566
Bexar County Emer Serv Dist#4	13,030	3,258	9,774	(75%)	3,256
Bexar County Emer Serv Dist#10	13,495	3,374	10,122	(75%)	3,373
Boerne ISD	166,443	41,611	124,833	(75%)	41,610
Bexar County Emer Serv Dist#11	11,815	2,954	8,862	(75%)	2,953
Bexar County Emer Serv Dist#12	8,713	2,178	6,534	(75%)	2,179
City of Castle Hills	25,181	6,295	18,885	(75%)	6,296
City of China Grove	2,068	517	1,551	(75%)	517
Cibolo Canyon	46,510	11,628	34,884	(75%)	11,626
Comal ISD	196,097	49,024	147,072	(75%)	49,025
City of Converse	59,178	14,795	44,385	(75%)	14,793
Crosswinds at South Lake SID	4,757	1,189	3,567	(75%)	1,190
East Central ISD	346,252	86,563	259,689	(75%)	86,563
Edgewood ISD	122,260	30,565	91,695	(75%)	30,565
City of Elmendorf	4,990	1,248	3,744	(75%)	1,246
City of Fair Oaks Ranch	24,767	6,192	18,576	(75%)	6,191
Floresville ISD	155	39	117	(75%)	38
City of Grey Forest	336	84	252	(75%)	84
Harlandale ISD	163,651	40,913	122,739	(75%)	40,912
City of Helotes	25,750	6,438	19,314	(75%)	6,436
Hill Country Village	3,542	886	2,658	(75%)	884
Town of Hollywood Park	18,588	4,647	13,941	(75%)	4,647
Judson ISD	786,170	196,543	589,629	(75%)	196,541
City of Kirby	17,451	4,363	13,089	(75%)	4,362
City of Leon Valley	33,144	8,286	24,858	(75%)	8,286
City of Live Oak	40,228	10,057	30,171	(75%)	10,057
City of Lytle	26	7	21	(81%)	5
Medina Valley ISD	165,486	41,372	124,116	(75%)	41,370
Northeast ISD	2,629,167	657,292	1,971,876	(75%)	657,291
Northside ISD	3,962,442	990,611	2,971,833	(75%)	990,609
City of Olmos Park	21,174	5,294	15,882	(75%)	5,292
City of San Antonio	4,318,829	1,079,707	3,239,121	(75%)	1,079,708
San Antonio ISD	1,689,791	422,448	1,267,344	(75%)	422,447
San Antonio MUD #1	1,267	317	951	(75%)	316
San Antonio River Authority	240,435	60,109	180,327	(75%)	60,108
City of Sandy Oaks	3,025	756	2,268	(75%)	757

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Six Months Ending 6/30/2024

	<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	13,206	(75%)	4,400
Schertz-Cibolo-Univ City ISD	76,164	19,041	57,123	(75%)	19,041
City of Selma	11,117	2,779	8,337	(75%)	2,780
City of Shavano Park	25,827	6,457	19,371	(75%)	6,456
City of Somerset	5,326	1,332	3,996	(75%)	1,330
Somerset ISD	32,859	8,215	24,645	(75%)	8,214
South San Antonio ISD	160,523	40,131	120,393	(75%)	40,130
Southside ISD	138,780	34,695	104,085	(75%)	34,695
Southwest ISD	402,870	100,707	302,121	(75%)	100,749
City of St. Hedwig	6,437	1,609	4,827	(75%)	1,610
City of Terrell Hills	37,099	9,275	27,825	(75%)	9,274
Universal City	55,636	13,909	41,727	(75%)	13,909
University Health System	3,621,541	905,379	2,716,137	(75%)	905,404
Westside 211 SID	9,230	2,308	6,924	(75%)	2,306
City of Windcrest	20,372	5,093	15,279	(75%)	5,093
Clear Water Creek SID	26	7	21	(81%)	5
Stolte Ranch SID	672	168	504	(75%)	168
Tally Road SID	853	213	639	(75%)	214
Westpoint SID	9,669	2,417	7,251	(75%)	2,418
Redbird Ranch	5,248	1,312	3,936	(75%)	1,312
Bexar County Emer Serv Dist#9	2,017	504	1,512	(75%)	505
Tres Laurels SID	52	13	39	(75%)	13
Landon Ridge SID	465	116	348	(75%)	117
Lemon Creek SID	207	52	156	(75%)	51
Briggs Ranch SID	388	97	291	(75%)	97
Sapphire Grove SID	129	32	96	(74%)	33
Grace Gardens SID	78	20	60	(77%)	18
Briggs Ranch II SID	52	13	39	(75%)	13
TOTAL TAX UNIT LEVY	25,853,200	6,463,294	19,389,882	75%	6,463,318
Other Revenues	20,000	0	114,480	(572%)	(94,480)
Other Revenues - Information Systems	8,000	615	2,408	(30%)	5,592
Interest Revenues	20,000	21,656	144,042	(720%)	(124,042)
TOTAL OTHER REVENUES	48,000	22,271	260,929	544%	(212,929)
TOTAL REVENUES COLLECTED	25,901,200	6,485,565	19,650,811	76%	6,250,389

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Six Months Ending 6/30/2024

	<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	12,978	43,426	69%	19,574
Auto Allowance	892,800	76,307	463,854	52%	428,946
Stipend	32,000	2,500	12,458	39%	19,542
Copier Costs	47,981	2,921	15,720	33%	32,261
Copier, FAX, & Printer Supplies	54,445	3,883	14,905	27%	39,540
Employee Recognition/Awards	50,000	0	11,603	23%	38,397
Equipment Maintenance	350	0	0	0	350
Forms Creation	366,775	1,703	183,818	50%	182,957
General Insurance	45,000	0	42,905	95%	2,095
Map Production & Supplies	4,550	0	236	5%	4,314
Mileage Reimbursements	4,000	23	200	5%	3,800
Office Building Expense	250,000	14,767	116,062	46%	133,938
Offsite Storage	25,000	1,211	9,681	39%	15,320
Office Supplies	84,980	5,346	47,573	56%	37,407
Postage	694,362	23,571	420,614	61%	273,748
Professional Dues	29,402	870	11,573	39%	17,829
Publications	292,950	27,662	112,444	38%	180,506
Security	300,000	21,876	113,489	38%	186,512
Telephone	93,000	5,365	31,921	34%	61,079
Training	263,458	9,648	69,273	26%	194,185
Utilities	125,000	8,586	40,290	32%	84,710
Worker's Compensation	50,000	(50)	45,468	91%	4,532
Contingency	250,000	0	248,258	99%	1,742
TOTAL OPERATING EXPENDITURES	4,019,053	219,167	2,055,769	51%	1,963,284
<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	8,395	56%	6,605
Residential	10,000	0	694	7%	9,306
Commercial	3,500	0	1,385	40%	2,115
Personal Property	4,500	0	0	0	4,500
Legal	2,000	0	469	23%	1,531
EQUIPMENT:					
Information Services	112,000	5,020	21,648	19%	90,352
CAMA Hardware	15,000	0	3,840	26%	11,160
TOTAL CAPITAL EXPENDITURES	164,500	5,020	36,431	22%	128,069

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Six Months Ending 6/30/2024

	2024 BUDGET	CURRENT MONTH	YEAR TO DATE	YTD %	(OVER) UNDER
<u>EMPLOYEE EXPENDITURES:</u>					
Salaries, Regular	12,310,629	962,403	5,829,518	47%	6,481,111
Salaries, Overtime	166,350	7,849	64,417	39%	101,933
Retirement	2,057,710	174,510	1,059,706	51%	998,004
Payroll Taxes	31,428	239	22,420	71%	9,008
Group Medical Insurance	1,984,670	116,510	654,195	33%	1,330,475
Life Insurance	77,345	3,522	26,243	34%	51,102
Medicare Taxes	192,772	15,328	92,939	48%	99,833
TCDRS Retiree COLA	275,000	0	0	0	275,000
Sick Leave Buy Back Fund	50,000	16,110	88,100	176%	(38,100)
Departure Contingency	70,000	13,383	89,211	127%	(19,211)
TOTAL EMPLOYEE EXPENDITURES	17,215,904	1,309,854	7,926,749	46%	9,289,155
<u>CONTRACT SERVICES:</u>					
Valuation Oil & Gas	38,000	0	34,731	91%	3,269
Valuation Telecommunications Accounts	40,000	0	0	0	40,000
Accounting & Auditing	50,000	7,443	40,417	81%	9,583
Legal Services	1,100,000	80,904	555,580	51%	544,420
Consulting Studies	40,000	304	9,414	24%	30,586
Taxpayer Liason Officer	30,000	3,529	11,269	38%	18,731
Contract Services Contingency	45,800	(200)	(33)	0	45,833
Temporary Services	189,500	17,948	108,939	57%	80,561
TOTAL CONTRACT SERV. EXP	1,533,300	109,928	760,317	50%	772,983
<u>INFO. SYSTEMS EXPENDITURES</u>					
Leases	74,580	2,770	34,813	47%	39,767
Software Maintenance	423,330	17,609	341,147	81%	82,183
Hardware Maintenance	43,000	0	12,786	30%	30,214
IS Supplies	60,000	4,831	13,093	22%	46,907
IS Services	35,600	7,432	10,157	29%	25,443
TOTAL INFO. SYSTEMS EXP.	636,510	32,642	411,995	65%	224,515
<u>PROJECT EXPENDITURES:</u>					
Aerial Maps	240,000	0	240,000	100%	0
Homestead Audit /Outreach	10,000	0	0	0	10,000
Field Device Maintenance	201,156	3,950	190,819	95%	10,337
Server Infrastructure Upgrade	100,000	0	0	0	100,000
Technology Improvements	200,000	0	3,800	2%	196,200
CAMA Software	583,502	0	245,008	42%	338,494
CAMA Enhancements	100,000	0	0	0	100,000
TOTAL PROJECT EXPENDITURES	1,434,658	3,950	679,628	47%	755,030
<u>OTHER EXPENDITURES:</u>					
Board of Directors Expenses	4,000	0	1,233	31%	2,767
Chief Appraiser Expense	8,000	341	2,300	29%	5,701
TOTAL OTHER EXPENDITURES	12,000	341	3,532	29%	8,468

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Six Months Ending 6/30/2024

	<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	108,040	255,880	41%	374,120
Training	6,925	0	2,900	42%	4,025
Postage	181,850	26,835	63,585	35%	118,265
Legal Services	65,000	0	1,905	3%	63,095
Contingency	1,500	0	0	0	1,500
<u>TOTAL A.R.B EXPENDITURES</u>	<u>885,275</u>	<u>134,875</u>	<u>324,270</u>	<u>37%</u>	<u>561,005</u>
<u>TOTAL EXPENDITURES</u>	<u>25,901,200</u>	<u>1,815,775</u>	<u>12,198,691</u>	<u>47%</u>	<u>13,702,509</u>
<u>REVENUES OVER EXPENDITURES</u>	<u>0</u>	<u>(4,669,790)</u>	<u>(7,452,120)</u>	<u>0</u>	<u>7,452,120</u>

BEXAR APPRAISAL DISTRICT
 STATEMENT OF EXPENDITURES FOR
 DESIGNATED CASH FUNDS (MODIFIED ACCRUAL BASIS)
 FOR THE MONTH ENDED June 30, 2024

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
30-Jun	Balance Forward		\$ 3,523,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 3,523,000.00

		GENERAL RESTRICTED ELECTION	
DATE	PAYEE	PURPOSE	AMOUNT
6/3/2024	Run off election deposit		(434,584.13)
30-Jun	Funds added		\$ 500,000.00
	ITEMIZED MONTHLY TOTAL		65,415.87
	ITEMIZED YTD TOTAL		\$ 65,415.87

		DESIGNATED - DIGITAL ORTHOPHOTOGRAPHY	
DATE	PAYEE	PURPOSE	AMOUNT
30-Jun	Balance Forward		\$ 100,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 100,000.00

		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
30-Jun	Balance Forward		\$ 700,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 700,000.00

		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
30-Jun	Balance Forward		\$ 1,000,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 1,000,000.00

		DESIGNATED - RETIREMENT FUNDING	
DATE	PAYEE	PURPOSE	AMOUNT
30-Jun	Balance Forward		\$ 112,654.16
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 112,654.16

		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
30-Jun	Balance Forward		\$ 275,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 275,000.00

		DESIGNATED - Building Upgrades	
DATE	PAYEE	PURPOSE	AMOUNT
30-Jun	Balance Forward		\$ 143,630.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 143,630.00

		DESIGNATED - Roof Reserve	
DATE	PAYEE	PURPOSE	AMOUNT
30-Jun	Balance Forward		\$ 105,214.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 105,214.00

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

		DESIGNATED - COLA Retention	
DATE	PAYEE	PURPOSE	AMOUNT
30-Jun	Balance Forward		\$ 96,891.28
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 96,891.28

		DESIGNATED - RENG	
DATE	PAYEE	PURPOSE	AMOUNT
30-Jun	Balance Forward		\$ 13,610.51
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 13,610.51

BEXAR APPRAISAL DISTRICT
Comparison of Current Year
Prior Year-Income Statement
 For the Six Months Ending 6/30/2024

TAXING UNITS	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
Alamo Community College District	\$1,882,552	\$1,411,914	\$1,136,532	\$470,638	\$378,844
City of Alamo Heights	42,554	31,917	27,591	10,639	9,197
Alamo Heights ISD	412,643	309,483	325,800	103,161	108,600
City of Balcones Heights	11,556	8,667	6,768	2,889	2,256
Bexar County	3,219,990	2,414,994	1,935,426	804,998	645,142
Bexar County Emer Serv Dist#1	9,669	7,251	5,706	2,417	1,902
Bexar County Emer Serv Dist#2	75,388	56,541	44,955	18,847	14,985
Bexar County Emer Serv Dist#3	39,426	29,571	24,489	9,857	8,163
Bexar County Emer Serv Dist#5	19,674	14,757	10,401	4,919	3,467
Bexar County Emer Serv Dist#6	8,532	6,399	4,908	2,133	1,636
Bexar County Flood	281,179	210,885	168,927	70,295	56,309
Bexar County Emer Serv Dist#7	32,317	24,237	18,501	8,079	6,167
Bexar County Emer Serv Dist#8	10,264	7,698	5,919	2,566	1,973
Bexar County Emer Serv Dist#4	13,030	9,774	7,956	3,258	2,652
Bexar County Emer Serv Dist#10	13,495	10,122	7,602	3,374	2,534
Boerne ISD	166,443	124,833	134,550	41,611	44,850
Bexar County Emer Serv Dist#11	11,815	8,862	7,053	2,954	2,351
Bexar County Emer Serv Dist#12	8,713	6,534	4,803	2,178	1,601
City of Castle Hills	25,181	18,885	15,009	6,295	5,003
City of China Grove	2,068	1,551	1,275	517	425
Cibolo Canyon	46,510	34,884	25,623	11,628	8,541
Comal ISD	196,097	147,072	162,618	49,024	54,206
City of Converse	59,178	44,385	34,005	14,795	11,335
Crosswinds at South Lake SID	4,757	3,567	1,932	1,189	644
East Central ISD	346,252	259,689	249,552	86,563	83,184
Edgewood ISD	122,260	91,695	88,779	30,565	29,593
City of Elmendorf	4,990	3,744	2,853	1,248	951
City of Fair Oaks Ranch	24,767	18,576	15,858	6,192	5,286
Floresville ISD	155	117	105	39	35
City of Grey Forest	336	252	213	84	71
Harlandale ISD	163,651	122,739	127,566	40,913	42,522
City of Helotes	25,750	19,314	16,053	6,438	5,351
Hill Country Village	3,542	2,658	2,196	886	732
Town of Hollywood Park	18,588	13,941	11,943	4,647	3,981
Judson ISD	786,170	589,629	613,629	196,543	204,543
City of Kirby	17,451	13,089	11,253	4,363	3,751
City of Leon Valley	33,144	24,858	21,618	8,286	7,206
City of Live Oak	40,228	30,171	25,872	10,057	8,624
City of Lytle	26	21	18	7	6
Medina Valley ISD	165,486	124,116	103,077	41,372	34,359
Northeast ISD	2,629,167	1,971,876	2,121,876	657,292	707,292
Northside ISD	3,962,442	2,971,833	3,138,372	990,611	1,046,124
City of Olmos Park	21,174	15,882	12,138	5,294	4,046
City of San Antonio	4,318,829	3,239,121	2,697,000	1,079,707	899,000
San Antonio ISD	1,689,791	1,267,344	1,275,228	422,448	425,076
San Antonio MUD #1	1,267	951	1,134	317	378
San Antonio River Authority	240,435	180,327	146,829	60,109	48,943

BEXAR APPRAISAL DISTRICT
Comparison of Current Year
Prior Year-Income Statement
For the Six Months Ending 6/30/2024

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
City of Sandy Oaks	3,025	2,268	1,860	756	620
City of Schertz	17,606	13,206	10,527	4,402	3,509
Schertz-Cibolo-Univ City ISD	76,164	57,123	58,212	19,041	19,404
City of Selma	11,117	8,337	6,768	2,779	2,256
City of Shavano Park	25,827	19,371	15,522	6,457	5,174
City of Somerset	5,326	3,996	3,189	1,332	1,063
Somerset ISD	32,859	24,645	25,854	8,215	8,618
South San Antonio ISD	160,523	120,393	117,219	40,131	39,073
Southside ISD	138,780	104,085	96,078	34,695	32,026
Southwest ISD	402,870	302,121	279,516	100,707	93,172
City of St. Hedwig	6,437	4,827	3,828	1,609	1,276
City of Terrell Hills	37,099	27,825	23,301	9,275	7,767
Universal City	55,636	41,727	35,796	13,909	11,932
University Health System	3,621,541	2,716,137	2,217,264	905,379	739,088
Westside 211 SID	9,230	6,924	4,854	2,308	1,618
City of Windcrest	20,372	15,279	12,441	5,093	4,147
Clear Water Creek SID	26	21	0	7	0
Stolte Ranch SID	672	504	231	168	77
Tally Road SID	853	639	141	213	47
Westpoint SID	9,669	7,251	2,958	2,417	986
Redbird Ranch	5,248	3,936	1,239	1,312	413
Bexar County Emer Serv Dist#9	2,017	1,512	1,224	504	408
Tres Laurels SID	52	39	36	13	12
Landon Ridge SID	465	348	285	116	95
Lemon Creek SID	207	156	105	52	35
Briggs Ranch SID	388	291	141	97	47
Saphire Grove SID	129	96	0	32	0
Grace Gardens SID	78	60	0	20	0
Briggs Ranch II SID	52	39	0	13	0
TOTAL TAX UNIT LEVY	25,853,200	19,389,882	17,720,100	6,463,294	5,906,700
Other Revenues	20,000	114,480	76,048	0	0
Other Revenues - Information Systems	8,000	2,408	2,336	615	541
Interest Revenues	20,000	144,042	101,520	21,656	19,720
TOTAL OTHER REVENUES	48,000	260,929	179,903	22,271	20,261
TOTAL REVENUES COLLECTED	25,901,200	19,650,811	17,900,003	6,485,565	5,926,961

BEXAR APPRAISAL DISTRICT
Comparison of Current Year
Prior Year-Income Statement
For the Six Months Ending 6/30/2024

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
<u>OPERATING EXPENDITURES</u>					
Advertising Public Notices	63,000	43,426	41,732	12,978	14,336
Auto Allowance	892,800	463,854	329,070	76,307	56,421
Stipend	32,000	12,458	8,500	2,500	1,417
Copier Costs	47,981	15,720	15,601	2,921	2,104
Copier, FAX, & Printer Supplies	54,445	14,905	22,437	3,883	5,007
Employee Recognition/Awards	50,000	11,603	14,847	0	0
Equipment Maintenance	350	0	0	0	0
Forms Creation	366,775	183,818	181,112	1,703	9,077
General Insurance	45,000	42,905	41,912	0	0
Map Production & Supplies	4,550	236	0	0	0
Mileage Reimbursements	4,000	200	398	23	0
Office Building Expense	250,000	116,062	134,840	14,767	17,363
Offsite Storage	25,000	9,681	10,580	1,211	1,622
Office Supplies	84,980	47,573	50,511	5,346	6,302
Postage	694,362	420,614	608,062	23,571	205,392
Professional Dues	29,402	11,573	11,355	870	660
Publications	292,950	112,444	85,689	27,662	24,668
Security	300,000	113,489	99,695	21,876	21,827
Telephone	93,000	31,921	34,658	5,365	3,584
Training	263,458	69,273	99,470	9,648	4,084
Utilities	125,000	40,290	39,104	8,586	8,461
Worker's Compensation	50,000	45,468	37,520	(50)	(50)
Contingency	250,000	248,258	250,000	0	0
<u>TOTAL OPERATING EXPENDITURES</u>	<u>4,019,053</u>	<u>2,055,769</u>	<u>2,117,092</u>	<u>219,167</u>	<u>382,275</u>
<u>CAPITAL EXPENDITURES</u>					
FURNITURE:					
Executive Services	1,500	0	4,185	0	4,185
Information Services	500	0	777	0	0
Geographic Info. Systems	500	0	0	0	0
Customer Info & Assist	15,000	8,395	0	0	0
Residential	10,000	694	0	0	0
Commercial	3,500	1,385	0	0	0
Personal Property	4,500	0	0	0	0
Legal	2,000	469	0	0	0
EQUIPMENT:					
Information Services	112,000	21,648	120,718	5,020	11,338
CAMA Hardware	15,000	3,840	0	0	0
<u>TOTAL CAPITAL EXPENDITURES</u>	<u>164,500</u>	<u>36,431</u>	<u>125,680</u>	<u>5,020</u>	<u>15,523</u>

BEXAR APPRAISAL DISTRICT
Comparison of Current Year
Prior Year-Income Statement
 For the Six Months Ending 6/30/2024

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
<u>EMPLOYEE EXPENDITURES:</u>					
Salaries, Regular	12,310,629	5,829,518	5,073,187	962,403	870,424
Salaries, Overtime	166,350	64,417	127,597	7,849	29,648
Retirement	2,057,710	1,059,706	970,456	174,510	154,098
Payroll Taxes	31,428	22,420	1,227	239	39
Group Medical Insurance	1,984,670	654,195	592,532	116,510	101,953
Life Insurance	77,345	26,243	16,343	3,522	(79)
Medicare Taxes	192,772	92,939	79,118	15,328	13,638
TCDRS Retiree COLA	275,000	0	0	0	0
Sick Leave Buy Back Fund	50,000	88,100	31,594	16,110	3,870
Departure Contingency	70,000	89,211	15,291	13,383	77
<u>TOTAL EMPLOYEE EXPENDITURES</u>	<u>17,215,904</u>	<u>7,926,749</u>	<u>6,907,345</u>	<u>1,309,854</u>	<u>1,173,668</u>
<u>CONTRACT SERVICES:</u>					
Valuation Oil & Gas	38,000	34,731	18,933	0	9,467
Valuation Telecommunications Accounts	40,000	0	13,525	0	13,525
Accounting & Auditing	50,000	40,417	36,055	7,443	865
Legal Services	1,100,000	555,580	538,092	80,904	163,597
Consulting Studies	40,000	9,414	9,058	304	304
Taxpayer Liasion Officer	30,000	11,269	10,172	3,529	3,820
Contract Services Contingency	45,800	(33)	54,781	(200)	53,226
Temporary Services	189,500	108,939	75,871	17,948	14,869
<u>TOTAL CONTRACT SERV. EXP</u>	<u>1,533,300</u>	<u>760,317</u>	<u>756,487</u>	<u>109,928</u>	<u>259,673</u>
<u>INFO. SYSTEMS EXPENDITURES</u>					
Leases	74,580	34,813	41,255	2,770	16,682
Software Maintenance	423,330	341,147	299,820	17,609	10,209
Hardware Maintenance	43,000	12,786	52,810	0	45,354
IS Supplies	60,000	13,093	24,970	4,831	5,610
IS Services	35,600	10,157	9,896	7,432	667
<u>TOTAL INFO. SYSTEMS EXP.</u>	<u>636,510</u>	<u>411,995</u>	<u>428,752</u>	<u>32,642</u>	<u>78,521</u>
<u>PROJECT EXPENDITURES:</u>					
Aerial Maps	240,000	240,000	3,397	0	0
Homestead Audit /Outreach	10,000	0	0	0	0
Field Device Maintenance	201,156	190,819	166,035	3,950	3,832
Server Infrastructure Upgrade	100,000	0	0	0	0
Technology Improvements	200,000	3,800	0	0	0
CAMA Software	583,502	245,008	242,173	0	886
CAMA Enhancements	100,000	0	0	0	0
<u>TOTAL PROJECT EXPENDITURES</u>	<u>1,434,658</u>	<u>679,628</u>	<u>411,605</u>	<u>3,950</u>	<u>4,718</u>
<u>OTHER EXPENDITURES:</u>					
Board of Directors Expenses	4,000	1,233	2,944	0	0
Chief Appraiser Expense	8,000	2,300	4,191	341	710
<u>TOTAL OTHER EXPENDITURES</u>	<u>12,000</u>	<u>3,532</u>	<u>7,135</u>	<u>341</u>	<u>710</u>

BEXAR APPRAISAL DISTRICT
*Comparison of Current Year
 Prior Year-Income Statement
 For the Six Months Ending 6/30/2024*

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
<u>A.R.B EXPENDITURES</u>					
Compensation	630,000	255,880	164,113	108,040	108,963
Training	6,925	2,900	5,450	0	0
Postage	181,850	63,585	47,032	26,835	37,667
Legal Services	65,000	1,905	5,100	0	1,400
Contingency	1,500	0	0	0	0
<u>TOTAL A.R.B EXPENDITURES</u>	<u>885,275</u>	<u>324,270</u>	<u>221,695</u>	<u>134,875</u>	<u>148,029</u>
<u>TOTAL EXPENDITURES</u>	<u>25,901,200</u>	<u>12,198,691</u>	<u>10,975,791</u>	<u>1,815,775</u>	<u>2,063,117</u>
<u>REVENUES OVER EXPENDITURES</u>	<u>0</u>	<u>(7,452,120)</u>	<u>(6,924,212)</u>	<u>(4,669,790)</u>	<u>(3,863,844)</u>

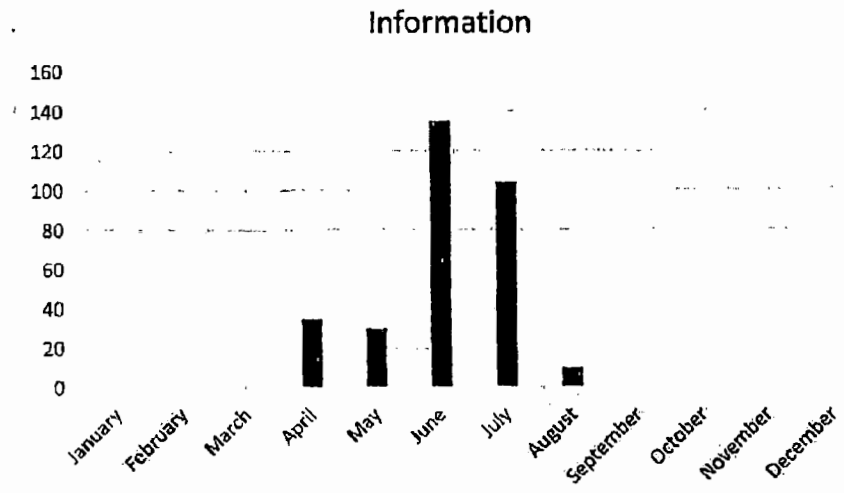
STAFF SUMMARY SHEET

ISSUE: Additional Reports

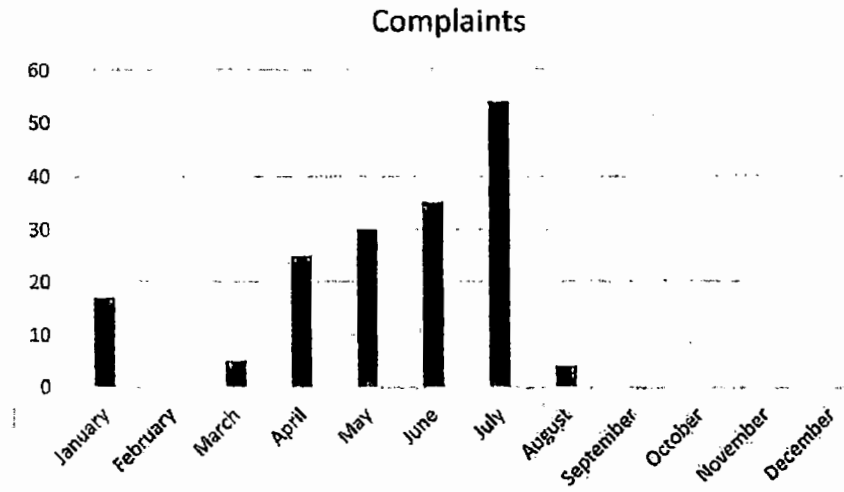
The board of directors will receive the following reports:

1. Taxpayer Liaison (L. Christopher White)
2. Appraisal Review Board Chair (Domasio Rodriguez)

Month	Information
January	
February	
March	
April	35
May	30
June	135
July	104
August	10
September	
October	
November	
December	



Month	Complaints
January	17
February	
March	5
April	25
May	30
June	35
July	54
August	4
September	
October	
November	
December	



Tax Payer. Liaison

Subject: TPL Reports Calendar
Attachments: TPL Reports Calendar.ics

TPL Reports Calendar

Monday, July 1, 2024 – Wednesday, July 31, 2024
Time zone: (UTC-06:00) Central Time (US & Canada)
(Adjusted for Daylight Saving Time)

July 2024

Su Mo Tu We Th Fr Sa

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

<u>PID: 625298</u>	Mon, Jul 1		8:00 AM – 8:30 AM
<u>PID: 698505</u>			8:00 AM – 9:00 AM
<u>PID:497307</u>			8:00 AM – 9:30 AM
<u>PID: 1209385</u>	Mon, Jul 1 to	Wed, Jul 10	8:00 AM – 11:30 AM
<u>PID: 1304887</u>	Mon, Jul 1 to	Wed, Jul 10	8:00 AM – 11:30 AM
<u>PID:667731</u>			8:30 AM – 9:00 AM
<u>PID: 141319</u>			8:30 AM – 9:30 AM
<u>PID: 492565</u>	Mon, Jul 1 to	Wed, Jul 10	8:30 AM – 11:00 AM
<u>PID: 1304888</u>	Mon, Jul 1 to	Wed, Jul 10	8:30 AM – 11:30 AM
<u>PID: 521827</u>			9:00 AM – 2:00 PM
<u>PID: 17907</u>			9:30 AM – 12:00 PM
<u>PID: 625294</u>			10:00 AM – 12:00 PM
<u>PID: 246779</u>			2:30 PM – 3:30 PM
<u>PID: 179599</u>	Mon, Jul 1 to	Tue, Jul 2	5:00 PM – 8:30 AM
<u>PID: 497307</u>	Tue, Jul 2 to	Wed, Jul 10	2:00 PM – 9:30 AM
<u>PID: 625294</u>	Tue, Jul 2 to	Wed, Jul 10	2:00 PM – 9:30 AM
<u>PID: 625298</u>	Tue, Jul 2 to	Wed, Jul 10	2:00 PM – 9:30 AM
<u>PID: 667731</u>	Tue, Jul 2 to	Wed, Jul 10	2:00 PM – 9:30 AM
<u>PID: 698505</u>	Tue, Jul 2 to	Wed, Jul 10	2:00 PM – 9:30 AM
<u>PID: 698505</u>	Tue, Jul 2 to	Wed, Jul 10	2:00 PM – 9:30 AM

	<u>PID: 115669</u>	Tue, Jul 2 to	Mon, Jul 8	6:00 PM – 9:00 AM
	<u>PID: 122546</u>	Wed, Jul 3		8:00 AM – 8:30 AM
	<u>PID: 115669</u>	Wed, Jul 3 to	Tue, Jul 30	9:00 AM – 7:30 AM
	<u>Renee</u>			1:30 PM – 3:00 PM
	<u>PID: 168744</u>	Fri, Jul 5 to	Mon, Jul 8	8:00 AM – 8:30 AM
	<u>PID:1063481</u>			11:30 AM – 1:30 PM
	<u>PID: 128284</u>	Mon, Jul 8		9:00 AM – 9:30 AM
	<u>PID: 113488</u>	Mon, Jul 8 to	Tue, Jul 16	11:00 AM – 11:30 AM
	<u>PID: 136391</u>	Mon, Jul 8 to	Tue, Jul 16	11:00 AM – 11:30 AM
	<u>PID: 432379</u>	Mon, Jul 8 to	Tue, Jul 16	11:00 AM – 11:30 AM
	<u>PID: 432382</u>	Mon, Jul 8 to	Tue, Jul 16	11:00 AM – 11:30 AM
	<u>PID: 490497</u>	Mon, Jul 8 to	Tue, Jul 16	11:00 AM – 11:30 AM
	<u>PID: 568513</u>	Mon, Jul 8 to	Tue, Jul 16	11:00 AM – 11:30 AM
	<u>PID: 679577</u>	Mon, Jul 8 to	Tue, Jul 16	11:00 AM – 11:30 AM
	<u>PID: 492645</u>	Tue, Jul 9 to	Fri, Jul 19	8:00 AM – 8:30 AM
	<u>PID: 622497</u>	Tue, Jul 9 to	Wed, Jul 10	10:30 AM – 1:30 PM
	<u>PID: 622497</u>	Tue, Jul 9 to	Wed, Jul 10	10:30 AM – 1:30 PM
	<u>PID: 574582</u>	Tue, Jul 9 to	Wed, Jul 10	12:00 PM – 10:00 AM
	<u>PID: 492645</u>	Tue, Jul 9 to	Fri, Jul 19	2:00 PM – 3:00 PM
	<u>PID: 1337331</u>	Tue, Jul 9 to	Mon, Jul 29	3:00 PM – 2:00 PM
	<u>PID: 1375498</u>	Tue, Jul 9 to	Mon, Jul 29	3:00 PM – 2:00 PM
	<u>PID: 1377027</u>	Tue, Jul 9 to	Mon, Jul 29	3:00 PM – 2:00 PM
	<u>PID: 1377042</u>	Tue, Jul 9 to	Mon, Jul 29	3:00 PM – 2:00 PM
	<u>PID: 613899</u>	Tue, Jul 9 to	Mon, Jul 29	3:00 PM – 2:00 PM
	<u>PID: 673404</u>	Tue, Jul 9 to	Mon, Jul 29	3:00 PM – 2:00 PM
	<u>PID: 1113187</u>	Tue, Jul 9 to	Thu, Jul 11	5:00 PM – 1:00 PM
	<u>PID: 1274087</u>	Tue, Jul 9 to	Thu, Jul 11	5:00 PM – 1:00 PM
	<u>PID: 540012</u>	Tue, Jul 9 to	Thu, Jul 11	5:00 PM – 1:00 PM
	<u>PID: 540017</u>	Tue, Jul 9 to	Thu, Jul 11	5:00 PM – 1:00 PM
	<u>PID: 1320295</u>	Tue, Jul 9 to	Thu, Jul 11	5:00 PM – 1:00 PM
	<u>PID: 514410</u>	Tue, Jul 9 to	Thu, Jul 11	5:00 PM – 1:00 PM
	<u>PIN: 514404</u>	Tue, Jul 9 to	Thu, Jul 11	5:00 PM – 1:00 PM
	<u>PID: 593967</u>	Wed, Jul 10		8:00 AM – 9:00 AM
	<u>PID: 236911</u>			9:30 AM – 10:00 AM
	<u>PID: 586510</u>			10:00 AM – 10:30 AM
	<u>PID: 492645</u>			1:00 PM – 2:00 PM

<u>PID: 154789</u>	Thu, Jul 11 to	Mon, Jul 15	8:00 AM – 8:30 AM
<u>PID: 284607</u>	Thu, Jul 11 to	Wed, Jul 17	9:00 AM – 8:00 AM
<u>PID: 107907</u>	Thu, Jul 11 to	Mon, Jul 15	4:00 PM – 1:30 PM
<u>PID: 1280570</u>	Fri, Jul 12 to	Mon, Jul 15	8:00 AM – 8:30 AM
<u>PID: 593523</u>	Fri, Jul 12 to	Mon, Jul 15	1:30 PM – 8:00 AM
<u>PID: 526966</u>	Fri, Jul 12 to	Mon, Jul 15	1:30 PM – 8:00 AM
<u>PID: 538869</u>	Fri, Jul 12 to	Mon, Jul 15	1:30 PM – 8:00 AM
<u>PID: 538870</u>	Fri, Jul 12 to	Mon, Jul 15	1:30 PM – 8:00 AM
<u>PID: 593523</u>	Fri, Jul 12 to	Mon, Jul 15	1:30 PM – 8:00 AM
<u>PID: 593525</u>	Fri, Jul 12 to	Mon, Jul 15	1:30 PM – 8:00 AM
<u>PID: 593529</u>	Fri, Jul 12 to	Mon, Jul 15	1:30 PM – 8:00 AM
<u>PID: 335928</u>	Mon, Jul 15		2:00 PM – 2:30 PM
<u>PID: 1236353</u>	Mon, Jul 15 to	Tue, Jul 16	3:30 PM – 8:30 AM
<u>PID: 1377171</u>	Mon, Jul 15 to	Wed, Jul 17	4:00 PM – 8:30 PM
<u>PID: 988548</u>	Tue, Jul 16		8:00 AM – 8:30 AM
<u>PID: 254607</u>	Tue, Jul 16 to	Wed, Jul 17	8:00 AM – 8:30 AM
<u>PID: 739764</u>			2:00 PM – 3:00 PM
<u>PID: 1224895</u>	Wed, Jul 17 to	Thu, Jul 18	8:30 AM – 5:00 PM
<u>PID: 431752</u>	Wed, Jul 17 to	Thu, Jul 18	8:30 AM – 5:00 PM
<u>PID: 246779</u>			10:00 AM – 10:30 AM
<u>PID: 171820</u>			10:00 AM – 10:30 AM
<u>PID: 253709</u>			10:00 AM – 10:30 AM
<u>PID: 328418</u>			10:00 AM – 10:30 AM
<u>PID: 586529</u>			10:00 AM – 10:30 AM
<u>PID: 431752</u>	Thu, Jul 18		8:00 AM – 8:30 AM
<u>PID: 1159685</u>			11:30 AM – 12:00 PM
<u>PID: 1119685</u>			11:30 AM – 1:00 PM
<u>PID: 1081716</u>	Thu, Jul 18 to	Mon, Jul 22	2:30 PM – 9:00 AM
<u>PID: 1280570</u>	Fri, Jul 19 to	Mon, Jul 22	5:00 PM – 8:30 AM
<u>PID: 1128590</u>	Mon, Jul 22		5:30 AM – 11:00 AM
<u>PID: 1052073</u>			9:30 AM – 10:00 AM
<u>PID: 1189809</u>			9:30 AM – 10:00 AM
<u>PID: 1236220</u>			9:30 AM – 10:00 AM
<u>PID: 160485</u>			9:30 AM – 10:00 AM
<u>PID: 328185</u>			9:30 AM – 10:00 AM

<u>PID: 437515</u>			9:30 AM – 10:00 AM
<u>PID: 540588</u>			9:30 AM – 10:00 AM
<u>PID: 541593</u>			9:30 AM – 10:00 AM
<u>PID: 450165</u>			9:30 AM – 10:00 AM
<u>PID: 646308</u>			10:00 AM – 10:30 AM
<u>PID: 1052073</u>	Mon, Jul 22 to	Tue, Jul 23	3:30 PM – 7:30 AM
<u>PID: 1052073</u>	Mon, Jul 22 to	Tue, Jul 23	3:30 PM – 8:30 AM
<hr/>			
<u>PID: 335928</u>		Tue, Jul 23	9:00 AM – 10:00 AM
<u>PID: 135582</u>			9:00 AM – 11:00 AM
<u>PID: 283875</u>			9:00 AM – 11:00 AM
<u>PID: 1356903</u>			9:00 AM – 1:00 PM
<u>PID: 348904</u>			9:00 AM – 1:00 PM
<u>PID: 349658</u>			9:00 AM – 1:00 PM
<u>PID: 1268192</u>	Tue, Jul 23 to	Wed, Jul 24	9:30 AM – 10:00 AM
<u>PID: 187910</u>	Tue, Jul 23 to	Tue, Jul 30	10:30 AM – 2:30 PM
<u>PID: 708730</u>	Tue, Jul 23 to	Tue, Jul 30	10:30 AM – 2:30 PM
<u>PID: 342109</u>			1:00 PM – 2:00 PM
<u>PID: 342109</u>			1:30 PM – 2:00 PM
<u>PID: 431921</u>			2:00 PM – 3:00 PM
<u>PID: 625308</u>	Tue, Jul 23 to	Thu, Jul 25	4:00 PM – 10:00 AM
<u>PID: 625308</u>	Tue, Jul 23 to	Thu, Jul 25	4:30 PM – 10:00 AM
<hr/>			
<u>PID: 283875</u>		Wed, Jul 24	9:00 AM – 9:30 AM
<u>PID: 135582</u>			9:00 AM – 9:30 AM
<u>PID: 113119</u>			10:00 AM – 11:00 AM
<u>PID: 455949</u>			1:00 PM – 1:30 PM
<u>PID: 1096754</u>			2:00 PM – 2:30 PM
<u>PID: 1313653</u>			4:21 PM – 4:51 PM
<hr/>			
<u>PID: 1039400</u>		Thu, Jul 25	3:00 PM – 3:30 PM
<u>PID: 1290712</u>			3:00 PM – 3:30 PM
<u>PID: 1290716</u>			3:00 PM – 3:30 PM
<u>PID: 499577</u>			3:00 PM – 3:30 PM
<u>PID: 538872</u>			3:00 PM – 3:30 PM
<hr/>			
<u>PID: 1062902</u>		Fri, Jul 26	11:00 AM – 11:15 AM
<u>PID: 617716</u>			2:30 PM – 3:00 PM
<hr/>			
<u>PID: 1081716</u>		Mon, Jul 29	8:00 AM – 1:00 PM
<u>PID: 1044442</u>			9:00 AM – 9:30 AM
<u>PID: 1190509</u>			10:00 AM – 10:30 AM

<u>PID: 2946017</u>	10:00 AM – 10:30 AM
<u>PID: 80657</u>	10:00 AM – 10:30 AM
<u>PID: 1375498</u>	10:28 AM – 11:28 AM
<u>PID: 186205</u>	10:30 AM – 11:00 AM
<u>PID: 1211918</u>	11:00 AM – 11:45 AM
<u>PID: 1337331</u>	2:00 PM – 2:30 PM
<u>PID: 335928</u>	2:00 PM – 2:30 PM
<u>PID: 613899</u>	2:00 PM – 2:30 PM
<u>PID: 673404</u>	2:00 PM – 2:30 PM
<u>PID: 1377027</u>	2:00 PM – 2:30 PM
<u>PID: 1377042</u>	2:00 PM – 2:30 PM
<u>PID: 1106249</u>	2:30 PM – 3:00 PM
<u>PID: 1116113</u>	2:30 PM – 3:00 PM
<u>PID: 1191055</u>	2:30 PM – 3:00 PM
<u>PID: 335928</u>	2:30 PM – 3:30 PM

<u>PID: 1200300</u>	Tue, Jul 30	2:30 PM – 3:30 PM
<u>PID: 1087133</u>	Tue, Jul 30 to Wed, Jul 31	3:30 PM – 8:30 AM
<u>PID: 1087134</u>	Tue, Jul 30 to Wed, Jul 31	3:30 PM – 9:00 AM
<u>PID: 1087135</u>	Tue, Jul 30 to Wed, Jul 31	3:30 PM – 9:00 AM
<u>PID: 1087136</u>	Tue, Jul 30 to Wed, Jul 31	3:30 PM – 9:00 AM
<u>PID: 1087137</u>	Tue, Jul 30 to Wed, Jul 31	3:30 PM – 9:00 AM
<u>PID: 1417351</u>	Tue, Jul 30 to Wed, Jul 31	5:30 PM – 9:00 AM
<u>PID: 1419195</u>	Tue, Jul 30 to Wed, Jul 31	5:30 PM – 9:00 AM
<u>PID: 1419197</u>	Tue, Jul 30 to Wed, Jul 31	5:30 PM – 9:00 AM
<u>PID: 1419199</u>	Tue, Jul 30 to Wed, Jul 31	5:30 PM – 9:00 AM
<u>PID: 1419200</u>	Tue, Jul 30 to Wed, Jul 31	5:30 PM – 9:00 AM
<u>PID: 1419256</u>	Tue, Jul 30 to Wed, Jul 31	5:30 PM – 9:00 AM
<u>PID: 1419258</u>	Tue, Jul 30 to Wed, Jul 31	5:30 PM – 9:00 AM
<u>PID: 1420189</u>	Tue, Jul 30 to Wed, Jul 31	5:30 PM – 9:00 AM



Monday, July 1, 2024

Time 8:00 AM – 8:30 AM
Subject PID: 625298
 REQUEST TYPE: POSTPONMENT OF HEARING

Time 8:00 AM – 9:00 AM
Subject PID: 698505
 REQUEST TYPE: POSTPONMENT

Time 8:00 AM – 9:30 AM

Subject PID:497307
REQUEST TYPE: POSTPONMENT

Time 7/1/2024 8:00 AM – 7/10/2024 11:30 AM
Subject PID: 1209385
REQUEST TYPE: COMPLAINT

Time 7/1/2024 8:00 AM – 7/10/2024 11:30 AM
Subject PID: 1304887
REQUEST TYPE: COMPLAINT

Time 8:30 AM – 9:00 AM
Subject PID:667731
REQUEST TYPE: POSTPONMENT

Time 8:30 AM – 9:30 AM
Subject PID: 141319
REQUEST TYPE: POSTPONMENT

Time 7/1/2024 8:30 AM – 7/10/2024 11:00 AM
Subject PID: 492565
REQUEST TYPE: COMPLAINT

Time 7/1/2024 8:30 AM – 7/10/2024 11:30 AM
Subject PID: 1304888
REQUEST TYPE: COMPLAINT

Time 9:00 AM – 2:00 PM
Subject PID: 521827
REQUEST TYPE: INFORMAL SETTLEMENT AGREEMENT

Time 9:30 AM – 12:00 PM
Subject PID: 17907
REQUEST TYPE: FOLLOW-UP

Time 10:00 AM – 12:00 PM
Subject PID: 625294
REQUEST TYPE: COMPLAINT

Time 2:30 PM – 3:30 PM
Subject PID: 246779
REQUEST TYPE: COMPLAINT

Time 7/1/2024 5:00 PM – 7/2/2024 8:30 AM
Subject PID: 179599
REQUEST TYPE: EVIDENCE

Tuesday, July 2, 2024

Time 7/2/2024 2:00 PM – 7/10/2024 9:30 AM
Subject PID: 497307
REQUEST TYPE: COMPLAINT

Time 7/2/2024 2:00 PM – 7/10/2024 9:30 AM
Subject PID: 625294
REQUEST TTPE: COMPLAINT

Time 7/2/2024 2:00 PM – 7/10/2024 9:30 AM
Subject PID: 625298
REQUEST TYPE: COMPLAINT

Time 7/2/2024 2:00 PM – 7/10/2024 9:30 AM
Subject PID: 667731
REQUEST TYPE: COMPLAINT

Time 7/2/2024 2:00 PM – 7/10/2024 9:30 AM
Subject PID: 698505
REQUEST TYPE: COMPLAINT

Time 7/2/2024 2:00 PM – 7/10/2024 9:30 AM
Subject PID: 698505
REQUEST TYPE: COMPLAINT

Time 7/2/2024 6:00 PM – 7/8/2024 9:00 AM
Subject PID: 115669
REQUEST TYPE: INFORMATION

Wednesday, July 3, 2024

Time 8:00 AM – 8:30 AM
Subject PID: 122546
REQUEST TYPE: COMPLAINT

Time 7/3/2024 9:00 AM – 7/30/2024 7:30 AM
Subject PID: 115669
REQUEST TYPE: INFORMATION

Time 1:30 PM – 3:00 PM
Subject Renee
REQUEST TYPE: COMPLAINT

Friday, July 5, 2024

Time 7/5/2024 8:00 AM – 7/8/2024 8:30 AM
Subject PID: 168744
REQUEST TYPE: INFORMATION

Time 11:30 AM – 1:30 PM
Subject PID:1063481
REQUEST TYPE: COMPLAINT

Monday, July 8, 2024

Time 9:00 AM – 9:30 AM
Subject PID: 128284
REQUEST TYPE: COMPLAINT

Time 7/8/2024 11:00 AM – 7/16/2024 11:30 AM

Subject PID: 113488
REQUEST TYPE: INFORMATION

Time 7/8/2024 11:00 AM – 7/16/2024 11:30 AM
Subject PID: 136391
REQUEST TYPE: INFORMATION

Time 7/8/2024 11:00 AM – 7/16/2024 11:30 AM
Subject PID: 432379
REQUEST TYPE: INFORMATION

Time 7/8/2024 11:00 AM – 7/16/2024 11:30 AM
Subject PID: 432382
REQUEST TYPE: INFORMATION

Time 7/8/2024 11:00 AM – 7/16/2024 11:30 AM
Subject PID: 490497
REQUEST TYPE: INFORMATION

Time 7/8/2024 11:00 AM – 7/16/2024 11:30 AM
Subject PID: 568513
REQUEST TYPE: INFORMATION

Time 7/8/2024 11:00 AM – 7/16/2024 11:30 AM
Subject PID: 679577
REQUEST TYPE: INFORMATION

Tuesday, July 9, 2024

Time 7/9/2024 8:00 AM – 7/19/2024 8:30 AM
Subject PID: 492645
REQUEST TYPE: COMPLAINT

Time 7/9/2024 10:30 AM – 7/10/2024 1:30 PM
Subject PID: 622497
REQUEST TYPE: INFORMATION

Time 7/9/2024 10:30 AM – 7/10/2024 1:30 PM
Subject PID: 622497
REQUEST TYPE: INFORMATION

Time 7/9/2024 12:00 PM – 7/10/2024 10:00 AM
Subject PID: 574582
REQUEST TYPE: COMPLAINT

Time 7/9/2024 2:00 PM – 7/19/2024 3:00 PM
Subject PID: 492645
REQUEST TYPE: INFORMATION

Time 7/9/2024 3:00 PM – 7/29/2024 2:00 PM
Subject PID: 1337331
REQUEST TYPE: INFORMATION

Time 7/9/2024 3:00 PM – 7/29/2024 2:00 PM
Subject PID: 1375498
REQUEST TYPE: INFORMATION

Time 7/9/2024 3:00 PM – 7/29/2024 2:00 PM
Subject PID: 1377027
REQUEST TYPE: INFORMATION

Time 7/9/2024 3:00 PM – 7/29/2024 2:00 PM
Subject PID: 1377042
REQUEST TYPE: INFORMATION

Time 7/9/2024 3:00 PM – 7/29/2024 2:00 PM
Subject PID: 613899
REQUEST TYPE: INFORMATION

Time 7/9/2024 3:00 PM – 7/29/2024 2:00 PM
Subject PID: 673404
REQUEST TYPE: INFORMATION

Time 7/9/2024 5:00 PM – 7/11/2024 1:00 PM
Subject PID: 1113187
REQUEST TYPE: INFORMATION

Time 7/9/2024 5:00 PM – 7/11/2024 1:00 PM
Subject PID: 1274087
REQUEST TYPE: INFORMATION

Time 7/9/2024 5:00 PM – 7/11/2024 1:00 PM
Subject PID: 540012
REQUEST TYPE: INFORMATION

Time 7/9/2024 5:00 PM – 7/11/2024 1:00 PM
Subject PID: 540017
REQUEST TYPE: INFORMATION

Time 7/9/2024 5:00 PM – 7/11/2024 1:00 PM
Subject PID: 1320295
REQUEST TYPE: INFORMATION

Time 7/9/2024 5:00 PM – 7/11/2024 1:00 PM
Subject PID: 514410
REQUEST TYPE: INFORMATION

Time 7/9/2024 5:00 PM – 7/11/2024 1:00 PM
Subject PIN: 514404
REQUEST TYPE: INFORMATION

Wednesday, July 10, 2024

Time 8:00 AM – 9:00 AM
Subject PID: 593967
REQUEST TYPE: INFORMATION

Time 9:30 AM – 10:00 AM
Subject PID: 236911
REQUEST TYPE: COMPLAINT

Time 10:00 AM – 10:30 AM
Subject PID: 586510
REQUEST TYPE: INFORMATION

Time 1:00 PM – 2:00 PM
Subject PID: 492645
REQUEST TYPE: COMPLAINT

Thursday, July 11, 2024

Time 7/11/2024 8:00 AM – 7/15/2024 8:30 AM
Subject PID: 154789
REQUEST TYPE: COMPLAINT

Time 7/11/2024 9:00 AM – 7/17/2024 8:00 AM
Subject PID: 284607
REQUEST TYPE: COMPLAINT

Time 7/11/2024 4:00 PM – 7/15/2024 1:30 PM
Subject PID: 107907
REQUEST TYPE: COMPLAINT

Friday, July 12, 2024

Time 7/12/2024 8:00 AM – 7/15/2024 8:30 AM
Subject PID: 1280570
REQUEST TYPE: COMPLAINT

Time 7/12/2024 1:30 PM – 7/15/2024 8:00 AM
Subject PID: 593523
REQUEST TYPE: INFORMATION

Time 7/12/2024 1:30 PM – 7/15/2024 8:00 AM
Subject PID: 526966
REQUEST TYPE: INFORMATION

Time 7/12/2024 1:30 PM – 7/15/2024 8:00 AM
Subject PID: 538869
REQUEST TYPE: INFORMATION

Time 7/12/2024 1:30 PM – 7/15/2024 8:00 AM
Subject PID: 538870
REQUEST TYPE: INFORMATION

Time 7/12/2024 1:30 PM – 7/15/2024 8:00 AM
Subject PID: 593523
REQUEST TYPE: INFORMATION

Time 7/12/2024 1:30 PM – 7/15/2024 8:00 AM

Subject PID: 593525
REQUEST TYPE: INFORMATION

Time 7/12/2024 1:30 PM – 7/15/2024 8:00 AM
Subject PID: 593529
REQUEST TYPE: INFORMATION

Monday, July 15, 2024

Time 2:00 PM – 2:30 PM
Subject PID: 335928
REQUEST TYPE: COMPLAINT

Time 7/15/2024 3:30 PM – 7/16/2024 8:30 AM
Subject PID: 1236353
REQUEST TYPE: COMPLAINT

Time 7/15/2024 4:00 PM – 7/17/2024 8:30 PM
Subject PID: 1377171
REQUEST TYPE: COMPLAINT

Tuesday, July 16, 2024

Time 8:00 AM – 8:30 AM
Subject PID: 988548
REQUEST TYPE: INFORMATION

Time 7/16/2024 8:00 AM – 7/17/2024 8:30 AM
Subject PID: 254607
REQUEST TYPE: COMPLAINT

Time 2:00 PM – 3:00 PM
Subject PID: 739764
REQUEST TYPE: COMPLAINT

Wednesday, July 17, 2024

Time 7/17/2024 8:30 AM – 7/18/2024 5:00 PM
Subject PID: 1224895
REQUEST TYPE: COMPLAINT

Time 7/17/2024 8:30 AM – 7/18/2024 5:00 PM
Subject PID: 431752
REQUEST TYPE: COMPLAINT

Time 10:00 AM – 10:30 AM
Subject PID: 246779
REQUEST TYPE: COMPLAINT

Time 10:00 AM – 10:30 AM
Subject PID: 171820
REQUEST TYPE: INFORMATION

Time 10:00 AM – 10:30 AM
Subject PID: 253709

REQUEST TYPE: INFORMATION

Time 10:00 AM – 10:30 AM
Subject PID: 328418
REQUEST TYPE: INFORMATION

Time 10:00 AM – 10:30 AM
Subject PID: 586529
REQUEST TYPE: INFORMATION

Thursday, July 18, 2024

Time 8:00 AM – 8:30 AM
Subject PID: 431752
REQUEST TYPE: INFORMATION

Time 11:30 AM – 12:00 PM
Subject PID:1159685
REQUEST TYPE: INFORMATION

Time 11:30 AM – 1:00 PM
Subject PID: 1119685
REQUEST TYPE: INFORMATION

Time 7/18/2024 2:30 PM – 7/22/2024 9:00 AM
Subject PID: 1081716
REQUEST TYPE: INFORMATION

Friday, July 19, 2024

Time 7/19/2024 5:00 PM – 7/22/2024 8:30 AM
Subject PID: 1280570
REQUEST TYPE: INFORMATION

Monday, July 22, 2024

Time 5:30 AM – 11:00 AM
Subject PID: 1128590
REQUEST TYPE: INFORMATION

Time 9:30 AM – 10:00 AM
Subject PID: 1052073
REQUEST TYPE: INFORMATION

Time 9:30 AM – 10:00 AM
Subject PID: 1189809
REQUEST TYPE: COMPLAINT

Time 9:30 AM – 10:00 AM
Subject PID: 1236220
REQUEST TYPE: COMPLAINT

Time 9:30 AM – 10:00 AM
Subject PID: 160485
REQUEST TYPE: COMPLAINT

Time 9:30 AM – 10:00 AM
Subject PID: 328185
REQUEST TYPE: COMPLAINT

Time 9:30 AM – 10:00 AM
Subject PID: 437515
REQUEST TYPE: COMPLAINT

Time 9:30 AM – 10:00 AM
Subject PID: 540588
REQUEST TYPE: COMPLAINT

Time 9:30 AM – 10:00 AM
Subject PID: 541593
REQUEST TYPE: COMPLAINT

Time 9:30 AM – 10:00 AM
Subject PID: 450165
REQUEST TYPE: COMPLAINT

Time 10:00 AM – 10:30 AM
Subject PID: 646308
COMPLAINT TYPE: COMPLAINT

Time 7/22/2024 3:30 PM – 7/23/2024 7:30 AM
Subject PID: 1052073
REQUEST TYPE: INFORMATION

Time 7/22/2024 3:30 PM – 7/23/2024 8:30 AM
Subject PID: 1052073
REQUEST TYPE: INFORMATION

Tuesday, July 23, 2024

Time 9:00 AM – 10:00 AM
Subject PID: 335928
REQUEST TYPE: COMPLAINT

Time 9:00 AM – 11:00 AM
Subject PID: 135582
REQUEST TYPE: INFORMATION

Time 9:00 AM – 11:00 AM
Subject PID: 283875
REQUEST TYPE: INFORMATION

Time 9:00 AM – 1:00 PM
Subject PID: 1356903
REQUEST TYPE: INFORMATION

Time 9:00 AM – 1:00 PM
Subject PID: 348904

REQUEST TYPE: INFORMATION

Time 9:00 AM – 1:00 PM
Subject PID: 349658
REQUEST TYPE: INFORMATION

Time 7/23/2024 9:30 AM – 7/24/2024 10:00 AM
Subject PID: 1268192
REQUEST TYPE: COMPLAINT

Time 7/23/2024 10:30 AM – 7/30/2024 2:30 PM
Subject PID: 187910
REQUEST TYPE: INFORMATION

Time 7/23/2024 10:30 AM – 7/30/2024 2:30 PM
Subject PID: 708730
REQUEST TYPE: INFORMATION

Time 1:00 PM – 2:00 PM
Subject PID: 342109
REQUEST TYPE: COMPLAINT

Time 1:30 PM – 2:00 PM
Subject PID: 342109
REQUEST TYPE: COMPLAINT

Time 2:00 PM – 3:00 PM
Subject PID: 431921
REQUEST TYPE: INFORMATION

Time 7/23/2024 4:00 PM – 7/25/2024 10:00 AM
Subject PID: 625308
REQUEST TYPE: INFORMATION

Time 7/23/2024 4:30 PM – 7/25/2024 10:00 AM
Subject PID: 625308
REQUEST TYPE: INFORMATION

Wednesday, July 24, 2024

Time 9:00 AM – 9:30 AM
Subject PID: 283875
REQUEST TYPE: INFORMATION

Time 9:00 AM – 9:30 AM
Subject PID: 135582
REQUEST TYPE: INFORMATION

Time 10:00 AM – 11:00 AM
Subject PID: 113119
REQUEST TYPE: COMPLAINT

Time 1:00 PM – 1:30 PM

Subject PID: 455949
REQUEST TYPE: COMPLAINT

Time 2:00 PM – 2:30 PM
Subject PID: 1096754
REQUEST TYPE: INFORMATION

Time 4:21 PM – 4:51 PM
Subject PID: 1313653
REQUEST TYPE: INFORMATION

Thursday, July 25, 2024

Time 3:00 PM – 3:30 PM
Subject PID: 1039400
REQUEST TYPE: INFORMATION

Time 3:00 PM – 3:30 PM
Subject PID: 1290712
REQUEST TPE: INFORMATION

Time 3:00 PM – 3:30 PM
Subject PID: 1290716
REQUEST TYPE: INFORAMTION

Time 3:00 PM – 3:30 PM
Subject PID: 499577
REQUEST TYPE: INFORMATION

Time 3:00 PM – 3:30 PM
Subject PID: 538872
REQUEST TYPE: INFORMATION

Friday, July 26, 2024

Time 11:00 AM – 11:15 AM
Subject PID: 1062902
REQUEST TYPE: INFORMATION

Time 2:30 PM – 3:00 PM
Subject PID: 617716
REQUEST TYPE: COMPLAINT

Monday, July 29, 2024

Time 8:00 AM – 1:00 PM
Subject PID: 1081716
REQUEST TYPE: INFORMATION

Time 9:00 AM – 9:30 AM
Subject PID: 1044442
REQUEST TYPE: INFORMATION

Time 10:00 AM – 10:30 AM
Subject PID: 1190509

REQUEST TYPE: INFORMATION

Time 10:00 AM – 10:30 AM
Subject PID: 2946017
REQUEST TYPE: INFORMATION

Time 10:00 AM – 10:30 AM
Subject PID: 80657
REQUEST TYPE: INFORMATION

Time 10:28 AM – 11:28 AM
Subject PID: 1375498
REQUEST TYPE: INFORMATION

Time 10:30 AM – 11:00 AM
Subject PID: 186205
REQUEST TYPE: INFORMATION

Time 11:00 AM – 11:45 AM
Subject PID: 1211918
REQUEST TYPE: COMPLAINT

Time 2:00 PM – 2:30 PM
Subject PID: 1337331
REQUEST TYPE: INFORMATION

Time 2:00 PM – 2:30 PM
Subject PID: 335928
REQUEST TYPE: COMPLAINT

Time 2:00 PM – 2:30 PM
Subject PID: 613899
REQUEST TYPE: INFORMATION

Time 2:00 PM – 2:30 PM
Subject PID: 673404
REQUEST TYPE: INFORMATION

Time 2:00 PM – 2:30 PM
Subject PID: 1377027
REQUEST TYPE: INFORMATION

Time 2:00 PM – 2:30 PM
Subject PID: 1377042
REQUEST TYPE: INFORMATION

Time 2:30 PM – 3:00 PM
Subject PID: 1106249
REQUEST TYPE: INFORMATION

Time 2:30 PM – 3:00 PM
Subject PID: 1116113

REQUEST TYPE: INFORMATION

Time 2:30 PM – 3:00 PM
Subject PID: 1191055
REQUEST TYPE: INFORMATION

Time 2:30 PM – 3:30 PM
Subject PID: 335928
REQUEST TYPE: COMPLAINT

Tuesday, July 30, 2024

Time 2:30 PM – 3:30 PM
Subject PID: 1200300
REQUEST TYPE: INFORMATION

Time 7/30/2024 3:30 PM – 7/31/2024 8:30 AM
Subject PID: 1087133
REQUEST TYPE: INFORMATION

Time 7/30/2024 3:30 PM – 7/31/2024 9:00 AM
Subject PID: 1087134
REQUEST TYPE: INFORMATION

Time 7/30/2024 3:30 PM – 7/31/2024 9:00 AM
Subject PID: 1087135
REQUEST TYPE: INFORMATION

Time 7/30/2024 3:30 PM – 7/31/2024 9:00 AM
Subject PID: 1087136
REQUEST TYPE: INFORMATION

Time 7/30/2024 3:30 PM – 7/31/2024 9:00 AM
Subject PID: 1087137
REQUEST TYPE: INFORMATION

Time 7/30/2024 5:30 PM – 7/31/2024 9:00 AM
Subject PID: 1417351
REQUEST TYPE: COMPLAINT

Time 7/30/2024 5:30 PM – 7/31/2024 9:00 AM
Subject PID: 1419195
REQUEST TYPE: INFORMATION

Time 7/30/2024 5:30 PM – 7/31/2024 9:00 AM
Subject PID: 1419197
REQUEST TYPE: COMPLAINT

Time 7/30/2024 5:30 PM – 7/31/2024 9:00 AM
Subject PID: 1419199
REQUEST TYPE: INFORMATION

Time 7/30/2024 5:30 PM – 7/31/2024 9:00 AM

Subject PID: 1419200
REQUEST TYPE: INFORMATION

Time 7/30/2024 5:30 PM – 7/31/2024 9:00 AM
Subject PID: 1419256
REQUEST TYPE: INFORMATION

Time 7/30/2024 5:30 PM – 7/31/2024 9:00 AM
Subject PID: 1419258
REQUEST TYPE: INFORMATION

Time 7/30/2024 5:30 PM – 7/31/2024 9:00 AM
Subject PID: 1420189
REQUEST TYPE: COMPLAINT



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



FIND US ON  

I would like to start this letter by saying “**thank you**” to Misters Rodriguez, George, and White. It’s such a pleasure coming to work; speaking from a second year person, it reminds me of when I worked at USAA under the leadership of General McDermott whose philosophy was “you take care of the members and I will take care of you.” Misters Rodriguez, George, and White guide us on a daily basis under that same philosophy, “we take care of the owners, agents, representatives and they will take care of us.”

Misters Rodriguez and George have always gone that extra mile to make sure we leave on time, which was the biggest concern many “seniors” have because driving in heavy traffic can be stressful. Misters Rodriguez and George are so dedicated to us, you no longer hear complaints of having to work late because they try hard to make sure we leave on-time.

With Misters Rodriguez, George, and White I’ve noticed when we have concerns or suggestions, their first response has never been “**NO**”. They listen to all suggestions and if possible, they implement. There are times after they have done their research, if the answer is “**NO**”, they will explain why it’s a “**NO**”, and I’m someone who always ask “**WHY**”.

Based on my observation from last year to this year, Misters Rodriguez, George, and White’s leadership brings out the best of the entire team and I can see and feel the difference in how we as a team work together to get things done.

Misters Rodriguez, George, and White have incredible ways of making everyone feel valued, even if they do not always agree with your opinion.

I trust their vision because they will always point you in the right direction. Their ability to listen makes them an extraordinary team.

Their positive attitude is infectious and if they ask you to do something, you will do it without hesitation.

Misters Rodriguez and George titles do not make them feel they can only do certain things, these men even clean the lunch room, from wiping down the table to cleaning out the refrigerator (who does that?).

Their guidance has been invaluable to our growth here at the Appraisable Review Board and I just want to say **THANK-YOU**.

Linda M Jackson
2nd Year

To whom it may concern,

August 2024

I would like for the board to know that Mr. Domasio Rodriguez and Mr. Daniel George are managing the ARB in a professional and fair manner.

The Chairman and Vice-Chair have implemented new training methods and ideas with the assistance from Ms. Crimiel and Ms. Pagan and an overall atmosphere of positivity.

Sincerely fellow ARB member,
Julie C. Crawford

Mr. White,

This is my third year on the ARB and need to express my appreciation for the following:

- Leaving each day at a reasonable time (by 5:00 p.m)
- Follow-up by our Chair, Domingo "Dino" Rodriguez / Vice-Chair, Daniel George regarding our work flow. What I mean by work flow is that after each hearing the chair or vice-chair will make sure that the control room (war room) knows we are ready for another case. This has reduced the amount of idle/downtime between each case.
- This year has been refreshing compared to my last two years. My demeanor is very positive and the outlook for my next two years favorable in regards to serving on the ARB.

With great appreciation,

Noma Anon
ARB Panel Chair

Kudos to Mr. Dino Rodriguez
and Mr. Daniel George. Their
management style has been
very conducive to building
a great team to work with.
They are always managing the
the floor everyday keeping
our work flow on track.
They are great communicators
as well. They listen to the
ARB members needs and try
to find solutions to the issues.
They just keep us in the loop
on what is occurring in the plant
system i.e. what we are doing
right and great we need to do
improve. Kudos to the BOARD
for selecting these two outstanding
leadership members!

3rd term ARB members

STAFF SUMMARY SHEET

ISSUE: Adjourn