

PUBLIC HEARING BEFORE THE
BEXAR APPRAISAL DISTRICT BOARD OF DIRECTORS
AGENDA



DATE OF MEETING: September 10, 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 HEARING, OR IN PERSON BY REGISTERING BY NAME ON THE SIGN-IN SHEET BY THE DOOR OF THE HEARING. COMMENTS RECEIVED TIMELY BY EMAIL WILL BE READ INTO THE RECORD DURING THE PUBLIC COMMENT PORTION OF THE HEARING. 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 HEARING 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 HEARING OF THE BOARD OF DIRECTORS

PROCEDURAL

- A. Introduction of hearing 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.

INFORMATION ONLY

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

Presentation by the chief appraiser and district staff member(s) summarizing the proposed 2025 operating budget.

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

Presentation by the chief appraiser and district staff member(s) summarizing the proposed 2025 and 2026 biennial reappraisal plan.

E. Adjourn the hearing



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
MEETING OF THE BOARD OF DIRECTORS
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◆UG-98-2024-30158◆

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 August 20, 2024

EXECUTIVE SESSION

- D. Adjourn to Executive Session (*Rogelio Sandoval, Chief Appraiser*)

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

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

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

REAPPRAISAL PLAN

E. Discussion Item (*Erika Hizek, Board Member*)

Discuss due diligence on constituencies impact to include schools and follow up from last meeting.

F. Discussion Item (*Erika Hizek, Board Member*)

Discuss what constitutes "clear and convincing evidence" that results in a tax value notice.

G. Motion would not require reappraisal in the year following settlement of a contested value agreed to by the parties, excepting only new construction or new improvements. (*Robert Bruce, Board Member*)

H. Motion per the State Property Tax Code regulations on or before March 15th prior to rendering the year's values on April 15th, any mass appraisal resulting in increases greater than 5% will be presented to the Board of Directors of review, with particular emphasis on clear and convincing evidence supporting the increases. (*Robert Bruce, Board Member*)

I. 2025 - 2026 Reappraisal Plan (*Rogelio Sandoval, Chief Appraiser*)

The board may discuss the proposed written plan for the periodic reappraisal of all property within the boundaries of Bexar Appraisal District for tax years 2025 and

2026. The board will approve and adopt by resolution the proposed written plan for the periodic reappraisal of all property within the boundaries of Bexar Appraisal District for tax years 2025 and 2026.

OTHER ACTION ITEMS

J. 2025 Operating Budget *(Rogelio Sandoval, Chief Appraiser)*

The board of directors may discuss and/or adopt by resolution the 2025 operating budget for the Bexar Appraisal District.

K. Contract - Exchange Online Subscription Microsoft
(Crystal Khantharoth, Finance Director)

The board of directors may discuss and/or vote to authorize the chief appraiser to enter into a contract for Exchange Online Subscription Microsoft.

L. Contract – Telecommunications and Mineral Services
(Crystal Khantharoth, Finance Director)

The board of directors may discuss and/or vote to authorize the chief appraiser to enter into a contract for telecommunications and mineral services.

M. Contract – Laser Printing/Mailing Services *(Crystal Khantharoth, Finance Director)*

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

N. Selection of the Appraisal Review Board Ad Hoc Committee
(L. Christopher White, Taxpayer Liaison)

The board of directors may consider and appoint a Bexar Appraisal Review Board ad-hoc committee to review applications, interview applicants, and make appointment recommendations.

O. Increase Appraisal Review Board members
(L. Christopher White, Taxpayer Liaison)

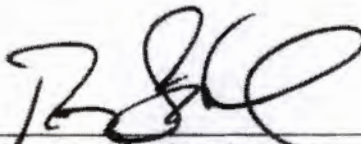
The board of directors may discuss and/or approve by resolution increasing the number of Bexar Appraisal Review Board members to a size considered appropriate to manage the duties of the appraisal review board.

REPORTS

P. 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 July 31, 2024
 - b. Statement of revenues and expenses through July 31, 2024
 - c. Designated cash funds report through July 31, 2024
 2. Appraisal Records (*Tommy Allison, Assistant Chief Appraiser*)
 - a. The board of directors will receive an overview of the property tax calendar and an update on the status of work regarding the 2024 appraisal roll.
 3. District Operations
 - a. As required by Government Code Section 2054.5191, the chief appraiser will update the board on the district staff's completion of a cybersecurity training program.
- Q. Adjourn



Rogelio Sandoval
Chief Appraiser
Bexar Appraisal District

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BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS MEETING
SEPTEMBER 10, 2024
INDEX

<u>ISSUE</u>	<u>TAB</u>
Meeting called to order	A
Public Comments Period	B
Minutes	C
Adjourn to Executive Session	D
Reappraisal Plan Discussion Item (<i>Erika Hizel, Board Member</i>)	E
Reappraisal Plan Discussion Item (<i>Erika Hizel, Board Member</i>)	F
Reappraisal Plan Motion (<i>Robert Bruce, Board Member</i>)	G
Reappraisal Plan Motion (<i>Robert Bruce, Board Member</i>)	H
2025-2026 Reappraisal Plan	I
2025 Operating Budget	J
Contract - Exchange Online Subscription Microsoft	K
Contract – Telecommunications and Mineral Services	L
Contract – Laser Printing/Mailing Services	M
Selection of the Appraisal Review Board Ad Hoc Committee	N
Increase Appraisal Review Board members	O
Chief Appraiser's Report	P
Adjourn	Q

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.

Jimmy L. Saiz

From: Villarreal, Daniel <dvilla2@neisd.net>
Sent: Thursday, September 5, 2024 2:47 PM
To: Board of Directors
Subject: Upcoming Vote on Appraisal Plan

Dear BCAD Board Members,

A North East ISD staff member attended the August board meeting, and our district has some concerns about the discussion regarding the reappraisal plan and the desire to replicate something similar to the Tarrant County plan.

Applying the Tarrant County Plan to cap appraisals and move to a system that appraises every other year can cause the Bexar Appraisal District to become misaligned with the state. For public school funding calculations, Texas uses the [Property Value Study \(PVS\)](#) to verify that appraisal districts are appraising at market value. They compare the appraisal district's values to an estimate calculated by the comptroller's office. When an appraisal district deviates from the comptroller's estimate in the PVS by more than 5%, school district funding will be impacted if the school district is not eligible for a grace period*.

The state's contribution to a school district is calculated using a funding formula to determine how much revenue a school district should receive based on the unique characteristics of the district's community. School property taxes are used first to fulfill the school's funding requirements. If school property taxes provide less funding than the state's formula allows, then the state budget provides the additional funding. If school property taxes provide more funding than the formula allows, then the school district must send those excess collections back to the state. A disconnect between the comptroller's estimate for taxable property value from the PVS in the school funding formula and the actual value provided by the appraisal district can have significant consequences for a school district. The state basically says to the school district, "we are going to calculate our contribution to your funding on what we think you should have collected instead of what you actually collected."

For a district the size of North East, this could mean a loss of \$16 million or significantly more, depending on how far the appraisal district's values deviate from the comptroller's estimate. Even though school districts receive funding from other sources, it is extremely unlikely that the other sources would increase enough to offset this loss in revenue. To put this amount of money into perspective, \$16 million is enough money to pay the salary and benefits of approximately 223 teachers for an entire school year. The loss of this revenue for our district and districts throughout the county would have a major impact on the parents and students living here**.

It should be the role of the state legislature not the appraisal districts to find methods to relieve the burden on property taxpayers, and in recent years, they have proven that they are willing to do so. Since 2019, several measures have been passed by the legislature to provide relief, such as school district tax rate compression and increasing the homestead exemption. Lieutenant Governor Dan Patrick released his 2024 Interim Legislative Charges this spring. These charges include, "Identify the best combination to further increase the amount of homestead exemption and compression to continue cutting Texans' property taxes." Speaker of the House Dave Phelan also included property tax relief in the House's interim charges. It is safe to say that the next legislative session will include robust conversation about property tax relief.

School districts would not be the only entity impacted by every-other-year appraisals. This method can also have a negative impact on taxpayers when home values are declining. For example, in 2024, over 39% of properties in Bexar County declined in value from the prior year. An every-other-year reappraisal plan could cause taxpayers to overpay taxes while waiting to be reappraised the following year. This seems unfair; homeowners with increasing values would see a delay in having to pay more while homeowners with decreasing values would be overcharged. Texas' Tax Code is

very clear that property should be appraised at market value as of January 1. By skipping every other January 1, it appears that the appraisal district would be out of compliance with the [Texas Tax Code](#).

Overall, there are several reasons not to change the appraisal district's reappraisal plan including: the possible loss of school funding and its impact on our county's community, overcharging taxpayers whose values decline, and compliance with state law. At this time, we ask the board to be prudent and continue with the practice that has kept BCAD in compliance. It only makes sense to wait until Tarrant County's plan has made its way past all legal challenges and after the legislature has time to address it.

Thank you for your consideration of our concerns. Please do not hesitate to contact me if you have any questions at 210-407-0495.

Sincerely,

Daniel Villarreal
Chief Financial Officer
Division of Business Services
Office: 210.407.0495
dvilla2@neisd.net

*The grace period is a two-year period during which state law allows local value to be used even though the school district's property values are not at market value (Government Code Section 403.302(l)). It is intended to help a school district avoid the loss of funding that usually results when state funding is based on state value. There is concern that if the comptroller's office determines that the appraisal district has adopted a plan not in compliance with the tax code, then school districts may not be eligible for the grace period.

**In August 2023, [the Texas Tribune reported](#) on the struggles faced by school districts who are already in this situation.

Jimmy L. Saiz

From: Carreon, Dorothy H <DCARREON1@saisd.net>
Sent: Friday, September 6, 2024 10:34 AM
To: Board of Directors
Subject: BCAD 9-10-24 Public Hearing - Dr. Aquino Public Comment for SAISD
Attachments: BCAD 9-10-24 Public Hearing - Dr. Aquino Public Comment for SAISD.pdf

Good morning, Bexar Appraisal District Board,

Per your public meeting notice for 9-10-2024, please accept this attached public comment from Dr. Jaime Aquino, Superintendent of San Antonio ISD.

We understand that his comment will be read into the record during the public comment portion of the hearing.

I would appreciate receiving a confirmation by email that this public comment submission was received.

Thank you,
Dottie Carreon

Dottie Carreon, C.P.A. | Chief Financial Officer
SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
514 W. Quincy Street | San Antonio, TX 78212
210.554.8689 Office
210.825.1619 Cell

San Antonio ISD is committed to non-discrimination on the basis of race, color, ethnicity, culture, religion, national origin, age, sex, gender identity, gender expression, sexual orientation, appearance, immigration/citizenship status, home language, socioeconomic status, or disability in its educational programs, services, and District business functions.

Information on persons designated to handle inquiries regarding non-discrimination policies can be found within SAISD Board Policies DIA(Exhibit) or FFH(Exhibit), available online at: <https://pol.tasb.org/PolicyOnline?key=176>.
[Translation](#).



PUBLIC COMMENT
For Bexar Appraisal District Public Hearing
September 10, 2024 – 2:00pm

Submitted for Information Item D

Public hearing as required by Sections 6.05(i) and 25.18 of the Texas Property Tax code, regarding: Presentation by the chief appraiser and district staff member(s) summarizing the proposed 2025 and 2026 biennial reappraisal plan.

PUBLIC COMMENT STATEMENT:

My name is Jaime Aquino, and I serve as Superintendent of the San Antonio Independent School District.

I am submitting public comment on behalf of our school district to the Board of the Bexar Appraisal District during this public hearing where you will discuss a **proposed biennial reappraisal plan**.

We understand that Bexar Appraisal District's recommended plan follows many of the same changes adopted by Tarrant Appraisal District last month, including the primary change that **residential properties would be appraised every other year rather than annually**.

We also understand that Tarrant Appraisal District approved guidance requiring the Chief Appraiser to only change residential values in upcoming years with "clear and convincing evidence" if the calculated market value exceeds a 5% increase.

We feel strongly that these significant changes being considered by Bexar Appraisal District will pose a significant negative impact to our school district's ability to manage our budget and our tax rate.

We also believe that these changes would result in a higher cost to the state's Foundation School Program budget, potentially limiting the state's ability to provide a much-needed increase in per-pupil funding. Public schools in Texas are entering our 6th year with stagnant per-pupil funding in a period where we've had the highest inflation in four decades.

We have been advised of these potential financial implications to our district:

- SAISD could experience a **\$14-\$35 million per year revenue reduction** if the district fails the Comptroller's property value study and would then be subject to the state's property value assignment, resulting in a loss of State Aid. Moving appraisals to every other year would increase the likelihood of a property value study falling outside of the allowable 5% confidence interval, resulting in failure.
- On the debt side, a lower property tax roll may **limit our ability to manage our I&S tax rate at the level planned** and could result in the need to increase the tax rate in future years to support our debt service payments.

On behalf of the students, families, and constituents of the San Antonio ISD, I respectfully urge the Board to oppose the proposed reappraisal plan. Please take the additional time to consider the impact of this decision to public school districts and other taxing authorities who have planned for annual appraisals to accurately reflect the property values within our communities. I thank you for the opportunity to speak on behalf of San Antonio Independent School District.

Jaime Aquino, PhD
Superintendent, San Antonio ISD

BOARD OF TRUSTEES

Christina Martinez, President
Alicia Sebastian, Vice President

Arthur V. Valdez, Secretary
Ed Garza, Trustee

Leticia Ozuna, Trustee
Sarah Sorensen, Trustee

Stephanie Torres, Trustee
Dr. Jaime Aquino, Superintendent

Jimmy L. Saiz

From: Tricia Cruz <tricia.cruz@earthlink.net>
Sent: Friday, September 6, 2024 1:28 PM
To: Board of Directors
Subject: Property Appraisals

Dear Chief Appraiser Sandoval

My husband & I respectfully ask that home appraisal be done every 2 years instead of every year. It takes time from our family and also businesses that have to prepare quotes for repairs in our annual protest. It seems that we just finish one protest and then a few months later we have to start the process all over again. Also, we feel that any residential property that is increased by 5% must be justified by the appraisal board. These 2 changes are reasonable request and we ask that you support these 2 items. Thank you for your time!

Tricia Cruz

Sent from [Mail](#) for Windows

STAFF SUMMARY SHEET

ISSUE: Minutes

1. Approval of the minutes of the meeting of August 20, 2024

**MINUTES OF THE MEETING OF THE
BEXAR APPRAISAL DISTRICT
BOARD OF DIRECTORS
AUGUST 20, 2024**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on August 20, 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 2:00 p.m. and acknowledged the presence of the following directors:

Dr. Ralph Barksdale
Mr. Robert Bruce
Mr. Jon Fisher
Councilwoman Adriana Rocha Garcia
Ms. Erika Hizek
Ms. Naomi Miller
Mr. Albert Uresti

B. Public Comment Period

Mr. Gannon provided a brief explanation of how the public comment session would take place stating this was the first time in a while that the district had citizens signed up to be heard. He added there would be a presentation by district staff which included their recommendation on the reappraisal plan for this year followed by a short recess, discussion on open litigation during closed session, and then an open discussion relating to the reappraisal plan.

Mr. Gannon asked if there was anyone signed up for public comment. Mr. Jimmy Saiz, Executive Assistant, confirmed seven individuals were signed up for the public comment period.

The list included:

Larry Lamborn (emailed statement) stated that he would like the district to follow Tarrant County's reappraisal plan and provided data from the San Antonio Board of Realtors. He also stated that he would like the chief appraiser to instruct and evaluate individual ARB members should consider a public relations effort.

Linda Davila (emailed statement) stated that she would like the district to adopt a reappraisal plan that reappraises every two years until the state legislature overhauls the appraisal process. She also stated that the district should compare itself to the data provided by the Texas Real Estate Center Research Center of Texas A&M University.

Mikia Hollida (emailed statement) stated subsequent sections of the Texas Property Tax Code did not invalidate Section 25.18 which allows districts to conduct reappraisals a minimum of once every three years. She discussed the benefits this would have for the tax payers and local taxing agencies and noted reasonable property taxes would encourage new development, housing growth, economic stability, and increased school funding.

Michael Berlanga, in attendance, stated he was part of a public relations campaign the district participated in with the City of San Antonio Neighborhood Services Division. He discussed the state budget and the relation of property taxes to school taxes and funding. He also stated that the district was the gold standard of appraisal districts.

Susan Bayne, in attendance representing infuseSA, stated she was also a participant in the workshops Mr. Berlanga referred to and that she was advocating for everyone in Bexar County. She continued stating that property taxes are too high and encouraged the board to look to Tarrant County, to direct the chief appraiser to reappraise residential properties every two years and to provide clear and convincing evidence if a value increased more than 5%.

Brady Alexander, in attendance, stated he represent the Hot Wells Mission Reach Neighborhood Association. He discussed the use of property tax revenue by the city's strategic housing that could be used for schools and infrastructure. He continued stating that he hoped BCAD would be part of the solution with a fair and equitable appraisal process.

Virginia Rutledge was signed in to speak but was not present.

C. Minutes

Mr. Gannon requested the other board members take a short time to review the minutes from the district's last board meeting.

Mr. Gannon asked for a motion to approve.

Councilwoman Adriana Rocha Garcia moved to approve the minutes for the July 9th board meeting. Dr. Ralph Barksdale seconded the motion which was unanimously approved.

D. Interlocal Agreement – Cybersecurity

Ms. Crystal Khantharoth, Finance Director, asked for board approval for the district to enter into an Interlocal Cybersecurity agreement with TML, the district's current property insurance provider. She stated the reason in doing so was that TML had an increased exposure in claims. The district asked for board approval to enter into an interlocal agreement which would range between \$1,000 to \$1,250 annually.

Mr. Rogelio Sandoval, Chief Appraiser, commented to the board that through the years that the threat of cybersecurity has been more rampant. He reminded the board that the district fell victim to a threat a few years ago and through Ms. Khantharoth's diligence, had saved the district over \$35,000 with this type of coverage.

Mr. Gannon mentioned that a few years ago that the district experienced a concerted attack on its servers and the team recognized it and shut it down. He added the district was outside of normal operations for two and a half days, unlike Dallas County which was out for several months.

Mr. Gannon asked for a motion to approve the cybersecurity interlocal agreement.

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

E. Expenditure – CAMA Program Enhancement

Ms. Khantharoth asked the board for permission to spend \$100,000 out of the district's budgeted line item for Computer Assist Mass Appraisal Enhancement for its PACS system which is its property appraisal collection system. She added this was an expenditure that the district budgeted for annually for enhancements to the Income Module, Arbitration Module, Online Applications, ARB Protest, Mass Maintenance, Building Permits and Over 65 exemptions.

Ms. Hizel asked for clarification on the income module. Mr. Scott Griscom, Assistant Chief Appraiser, answered that the income module within the PACS system allowed for the income approach to be applied on Commercial property for valuations. He added all of the modules are designed to enhance and increase efficiency for staff to process in bulk, and confirmed it was a core component of the appraisal process.

Mr. Bruce asked about the Over 65 exemption and if this will assist in the delayed processing of other exemptions. Mr. Griscom answered that many of the CAMA enhancements allowed the district to do additional bulk processing on properties where the district knows the birthdates in order to allow placement of over 65 exemptions. He added this enhancement would allow the district to make that update.

Mr. Bruce asked if it helps with homestead exemptions. Mr. Griscom confirmed that this enhancement did not assist in homestead exemptions but there were other features within the program that would allow those changes. Mr. Sandoval added that the enhancement also works in conjunction with properties that already have a homestead. He added the district typically processes 4,500-5,000 accounts where the district automatically applies the over 65 exemption as the property owner's birthday is already known. He continued stating a letter would be mailed informing the homeowner that the exemption has already been applied and alleviating the need for the property owner to visit the office.

Mr. Gannon asked for a motion to approve.

Dr. Barksdale moved to approve the motion. Mr. Bruce seconded the motion which was unanimously approved.

F. Expenditure – Exterior Fence Repair

Ms. Khantharoth asked for board approval to access funds from the district's fence reserve. She stated that the gate facing W. Martin Street was damaged on July 27th around 12:08 am. adding surveillance video showed a vehicle striking the fence and then fleeing the scene. She stated no injuries were reported.

She continued stating that the district needed to repair several fence panels and repair the pedestrian gate. She stated three quotes were collected and the district decided on Serrato's Burglar Bars for \$5,200. She added the district was asking for board approval to access the funds from the district's designated fence reserve which currently has \$13,610.51 in that account. She stated that the account was created in 2018 when the district installed the fence in the front of the building and accessing the funds to pay for this repair would dissolve this account into the general fund.

Mr. Gannon asked for a motion to approve.

Mr. Bruce moved to approve the motion. Mr. Fisher seconded the motion which was unanimously approved.

G. Presentation of the Preliminary 2025-2026 Reappraisal Plan

Mr. Gannon introduced the review of the proposed 2025-2026 Reappraisal Plan stating this was a legislatively mandated task. He reminded the board that the information provided was from the government code on governance and ethics, and reviewed the board duties of care, loyalty and obedience adding the citizens of Bexar County, the taxing entities that supported the district and the employees of the district fell under these duties. He continued stating that all available relevant evidence, data and other information should be considered and evaluated to understand what short and long term impacts the board's decision will have on all the entities the organization was established to serve. He stated there will be time allowed for all stakeholders and the public to ask questions and comment on the proposed measure. He continued stating that the agenda item was to review and discuss the process so it would be as open and transparent as possible, adding the board would hold closed session

Mr. Sandoval thanked Mr. Gannon for the introduction and thanked the meeting attendees noting this was one of the district's most attended meeting. He informed the board that he asked the district's compliance coordinator put together an overview for the board to explain annual reappraisals and how the district complies with state law which would be followed by He continued that Mr. Griscom would then provide data supporting the district's recommendation. to the board. Lastly, he informed the board that as chief appraiser he would implement whichever reappraisal plan the board chose.

Ms. Zandy Luther, Compliance Coordinator, presented her reappraisal plan report to the board via Zoom. In her presentation, she informed the board of the key elements required in the reappraisal plan, including various sections of the property tax code, reappraisal activities, reappraisal decision, market activities that are current within the district's jurisdiction, and the current board of director policy. She noted that by September 15th of each even number year, the board of directors of an appraisal district must approve a reappraisal plan, which must adhere to generally accepted appraisal practices to ensure the periodic reappraisal of all properties within the district and hold a public hearing to discuss the proposed plan prior to its adoption.

In her presentation, Ms. Luther discussed the required reappraisal activities and the impact the reappraisal plan has on the Comptroller's Property Value Study and Method and Assistance Program. She also noted the district must follow the International Association of Assessing Officer standards, adding the district had recently recertified for the Certificate of Excellence in Assessment Administration which it initially received in 2018.

Lastly, Ms. Luther presented to the board with an analysis of market trends in San Antonio from 2011 to 2023 which showed a general increase in both the average and median home prices, and a list of other metro appraisal districts who conducted annual appraisals.

Mr. Gannon and Mr. Tom Allison, Assistant Chief Appraiser, informed the board of Ms. Luther was the first employee at the district to receive an individual, professional designation and of the time and work it took to reach the achievement.

Mr. Scott Griscom, Assistant Chief Appraiser, present the board statistics regarding changes to the appraisal file over the last years. He noted he wanted to break down the data to show that the district's appraisals are consistent with market trends, including commercial,

residential, and business personal property. He specifically discussed the changes in value between 2021 and 2023. On page four shows how, residential values moved in comparison of the average sale price that was reported by additional data from the Real Estate Center at Texas A&M, which is a 3rd party source, was provided to show how residential values moved in comparison to the average sales price over several years, noting 2014 specifically as this is because the district initially failed the property value study results. He added the district was awarded a passing grade and retained local value after appealing. Lastly, Mr. Griscom provided data which showed the increase in value if the district would have instituted reappraising once every three years, noting this would have happened in a year where the market had cooled and flattened out.

Conversation ensued for further clarification on the difference between a one-year reappraisal plan and a two-year reappraisal plan as well as how the school districts are funded.

Mr. Bruce commented on the district having access to MLS data (Multiple Listing Service). Mr. Sandoval confirmed that the district does not have access to MLS listings or values.

Discussion continued regarding Tarrant County and how Bexar Appraisal District could implement similarities in their reappraisal plan, along with further discussion regarding complaints on home values, tax bills, and homeowner concerns received by the tax office.

Councilwoman Garcia addressed the board stating she would consider new changes in policy with statistics and data to help make an educated decision and that additional time was needed to allow the changes made in Tarrant County to go into effect.

Mr. Gannon outlined the steps for the next board of directors meeting scheduled for September 10th adding the reappraisal plan would be an agenda item for approval. Mr. Gannon set expectations on the procedures on motions, and how to vote and pass items. All board members were in agreement that Mr. Gannon would announce the motion, ask for those who approve of the motion to signify by raising their right hand, and announce the names in support. He added the names of those opposed would also be announced along with the raising of their right hand to provide maximum transparency.

H. Adjourn to Executive Session

Board members adjourned to closed session at 4:05 p.m.

Board members reconvened at 5:41 p.m. There was no action to be taken.

I. Chief Appraiser's Report

1. Financial Condition

Ms. Khantharoth presented the board with the funds investment reports from May and June, focusing on the June financials. As of June 30, 2024, total deposits totaled \$10,935,873.24, year to date interest earned was \$144,041.51, the district was over collateralized by \$2,932,435.31, total revenues collected are \$6,485,565.00 with a surplus of \$7,452,120.00. She noted there was one change to the general restricted election fund, adding the district had used \$434,584.13 from the reserve account for the runoff election deposit leaving a balance of \$65,415.87.

Mr. Gannon asked if the election fund was paid in full. Ms. Khantharoth responded that the district had not yet received the final bill from the Elections Department.

2. Appraisal Records

Mr. Gannon introduced the Appraisal Records

Mr. Allison presented the board with a quick synopsis of the appraisal calendar. He stated that at the last meeting in July the district was preparing to certify the appraisal roll. He continued that the district did certify on July 19th at 94% which exceeded the statutory requirement for districts of our size. He added the district was at week 17 of the current appeal season and most of the district's efforts were being used to complete this year's appeal season in a timely manner. He noted there were approximately 29,000 active protests remaining and anticipated another 8-9 weeks of hearings adding this was a much better position than last year and would help the tax office establish payment plans. He also noted over 183,000 protests had been received to date and the district has resolved 153,000 adding appeal volume was down 8% year over year. Lastly, he stated the district was still updating ownership records and was within 30 days of the county clerk's office.

J. Additional Reports

1. Taxpayer Liaison

Mr. L. Christopher White, Taxpayer Liaison, presented the board with his reports for July which included information, complaints and compliments. He noted there were 104 inquiries of homeowners calling in or writing in asking for information about filling out a form or scheduling or rescheduling hearings. He continued stating there were 54 complaints, with six or seven of those inquiries coming from the same individual regarding a late protest.

Mr. White also informed the board that he had received a few letters regarding compliments to recognize individuals in the ARB area. He read a written statement from Ms. Linda M. Jackson, Appraisal Review Board member, to recognize the leadership of Mr. Rodriguez and Mr. George.

Councilwoman Garcia asked for clarification on page 2 of the taxpayer liaison report noting there is one with a PIN rather than PID. Mr. White confirmed that it was keyed in error.

Mr. Fisher addressed Mr. White thanking him for his service.

2. Appraisal Review Board Chair

Mr. Domasio Rodriguez, Appraisal Review Board Chair, informed the board the ARB had already submitted a request to increase the staff count by adding 15 new members to the existing 50. He continued stating that the appraisal review board was down to 47 members and had not been fully staffed since before the pandemic. He provided protest information from 2021 to 2023 showing the increase in protests filed.

Mr. Gannon stated that that he, Ms. Rebecca Ruiz, Mr. Rodriguez, Mr. Sandoval, and Mr. George had met earlier in the summer to discuss the 2025 budget and to increase the daily rate to \$10.00.

Mr. Sandoval confirmed that the district did increase the daily rate but would need a resolution by the board to increase the number of ARB members and that this would be an increase of 15 new members.

Mr. Gannon confirmed that the ARB members would be compensated for the days that are worked and this was not a salary increase. Mr. Sandoval confirmed that was correct. Mr. Gannon agreed to have this placed as an agenda item with resolution, as well as selecting an ad hoc committee of appointed and elected board members to interview the potential ARB applicants.

Ms. Erika Hizel asked for the per diem. Mr. Rodriguez responded that it starts at \$160 and goes up \$10.00 every year.

K. Adjourn

Mr. Gannon asked for a motion to adjourn.

Ms. Hizel moved to approve a motion to adjourn. Dr. Barksdale seconded the motion which was unanimously approved.

There being no further business, the August 20, 2024 board of directors meeting adjourned at 5:58 p.m.

Chair

Secretary

Date

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: Reappraisal Plan Discussion Item (*Erika Hizek, Board Member*)

Discuss due diligence on constituencies impact to include schools and follow up from last meeting.

STAFF SUMMARY SHEET

ISSUE: Reappraisal Plan Discussion Item (*Erika Hizek, Board Member*)

Discuss what constitutes "clear and convincing evidence" that results in a tax value notice.

STAFF SUMMARY SHEET

ISSUE: Reappraisal Plan Motion

Motion would not require reappraisal in the year following settlement of a contested value agreed to by the parties, excepting only new construction or new improvements. *(Robert Bruce, Board Member)*

STAFF SUMMARY SHEET

ISSUE: Reappraisal Plan Motion

Motion per the State Property Tax Code regulations on or before March 15th prior to rendering the year's values on April 15th, any mass appraisal resulting in increases greater than 5% will be presented to the Board of Directors of review, with particular emphasis on clear and convincing evidence supporting the increases.

(Robert Bruce, Board Member)

STAFF SUMMARY SHEET

ISSUE: 2025 - 2026 Reappraisal Plan

The board may discuss the proposed written plan for the periodic reappraisal of all property within the boundaries of Bexar Appraisal District for tax years 2025 and 2026. The board will approve and adopt by resolution the proposed written plan for the periodic reappraisal of all property within the boundaries of Bexar Appraisal District for tax years 2025 and 2026.

**RESOLUTION OF THE BOARD OF DIRECTORS
OF BEXAR APPRAISAL DISTRICT
RESOLUTION NO 2024-0004**

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEXAR APPRAISAL DISTRICT ADOPTING THE WRITTEN PLAN FOR THE PERIODIC REAPPRAISAL OF ALL PROPERTY WITHIN THE BOUNDARIES OF THE BEXAR APPRAISAL DISTRICT FOR TAX YEARS 2025 AND 2026

WHEREAS, Sections 6.05(i) and 25.18 of the Texas Property Tax Code, govern the periodic reappraisal of all property within each appraisal district of the State of Texas;

WHEREAS, the Board of Directors of the Bexar Appraisal District is responsible for approving a plan for the periodic reappraisal of all property within the boundaries of the Bexar Appraisal District to ensure adherence with generally accepted appraisal practices and to conform to the requirements of Section 25.18 of the Texas Property Tax Code;

WHEREAS, the Board of Directors of the Bexar Appraisal District conducted a public hearing on September 10, 2024, in conformity with Section 6.05(i) of the Texas Property Tax Code regarding the written plan for the periodic reappraisal of all property within the boundaries of the Bexar Appraisal District for Tax Years 2025 and 2026;

WHEREAS, the notices of the aforementioned hearing required to be sent to the presiding officer of the governing body of each taxing entity participating in the District were timely sent in conformity with Section 6.05(i) of the Texas Property Tax Code;

WHEREAS, Section 6.05(i) of the Texas Property Tax Code requires the Board of Directors to approve the aforementioned plan by September 15th of each even-numbered year;

WHEREAS, the Board of Directors declares that the reappraisal plan governing Tax Years 2025 and 2026 satisfies the requirements of law and will accomplish the goals of appraising all property within the Bexar Appraisal District's boundaries in an equal and uniform manner and according to market value standards.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Bexar Appraisal District that the attached Reappraisal Plan for Tax Years 2025 and 2026 is APPROVED and ADOPTED.

NOW, BE IT FURTHER RESOLVED that the aforementioned plan shall serve as the basis of the reappraisal activities of Bexar Appraisal District for Tax Years 2025 and 2026.

DULY PASSED, ADOPTED, and APPROVED on _____.

BEXAR APPRAISAL DISTRICT

BY: _____
Chairman, Board of Directors

ATTEST: _____
Secretary, Board of Directors

STAFF SUMMARY SHEET

ISSUE: 2025 Operating Budget

The board of directors may discuss and/or adopt by resolution the 2025 operating budget for the Bexar Appraisal District.

**RESOLUTION OF THE BOARD OF DIRECTORS
OF BEXAR APPRAISAL DISTRICT
RESOLUTION NO 2024-0003**

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEXAR APPRAISAL DISTRICT ADOPTING THE 2025 OPERATING BUDGET FOR THE BEXAR APPRAISAL DISTRICT

WHEREAS, the Board of Directors of the Bexar Appraisal District conducted a public hearing on September 10, 2024, in conformity with Section 6.06 of the Texas Property Tax Code regarding the 2025 Operating Budget for the Bexar Appraisal District;

WHEREAS, the notices of the aforementioned hearing required to be sent to the presiding officer of the governing body of each taxing entity participating in the District were sent in conformity with Section 6.06 of the Texas Property Tax Code;

WHEREAS, Section 6.06 of the Texas Property Tax Code requires the Board of Directors to approve the operating budget for the Bexar Appraisal District by September 15th of each year; and

WHEREAS, the Board of Directors deliberated in open meeting, considered and voted upon the 2025 Operating Budget for the Bexar Appraisal District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Bexar Appraisal District that the District Operating Budget for the year 2025 be ADOPTED and APPROVED in the total amount of \$ _____. This budget to be appropriated to the District's 2025 Budget Accounts as itemized on the attached Budget Detail, with the proviso that the assignment of funds by Budget Categories or Budget Accounts are estimates only. Funds may be transferred between categories or accounts on an as needed basis by means of interfund transfers authorized by the Board of Directors.

NOW, BE IT FURTHER RESOLVED that this Budget for the year 2025 be allocated to the taxing entities participating in the Bexar Appraisal District.

DULY PASSED, ADOPTED, and APPROVED on _____.

BEXAR APPRAISAL DISTRICT

BY: _____
Chairman, Board of Directors

ATTEST: _____
Secretary, Board of Directors

STAFF SUMMARY SHEET

ISSUE: Contract - Exchange Online Subscription Microsoft

The board of directors may discuss and/or vote to authorize the chief appraiser to enter into a contract for Exchange Online Subscription Microsoft.



Bexar Appraisal District

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

DATE: 9/10/2024

TYPE:

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

SERVICE/PRODUCT:

Exchange Online Subscription Microsoft

VENDOR NAME:

SHI

CONTRACT AMOUNT:

Microsoft 365 ES Subscription for all Staff.

1st Year	\$77,213
2nd Year	\$77,213
3rd Year	\$77,213
Total	\$231,638

LOWEST BID/PROPOSAL:

- Yes
- N/A
- No. If not, why DIR

PERIOD COVERED:

2024

REFERENCES:

- Yes

NUMBER OF BIDS:

0

CURRENT VENDOR:

SHI

BUDGETED AMOUNT:

\$80,000

ORIGINATING DEPT.:

Information Systems

REVIEWED/APPROVED BY:

Department Director

Finance Director

Chief Appraiser

[Signature]

[Signature]

[Signature]

STAFF SUMMARY SHEET

ISSUE: Contract – Telecommunications and Mineral Services

The board of directors may discuss and/or vote to authorize the chief appraiser to enter into a contract for telecommunications and mineral services.



Bexar Appraisal District

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

DATE: 9/10/2024

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

SERVICE/PRODUCT: Telecommunication/Mineral Appraisal Services

VENDOR NAME: Capitol Appraisal Group

CONTRACT AMOUNT: \$78,190

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

PERIOD COVERED: 01/01/2021 - 12/31/20219

LOCAL COMPANY: Yes

REFERENCES: Yes

NUMBER OF BIDS: 1

CURRENT VENDOR: Capitol Appraisal Group

BUDGETED AMOUNT: \$79,000

ORIGINATING DEPT.: Personal Property

REVIEWED/APPROVED BY:

Department Director

Finance Director

Chief Appraiser

[Signature]
[Signature]
[Signature]

TELECOMMUNICATION/MINERAL
 PROPOSAL EVALUATIONS
 PROPOSAL NO.: TEL/MIN 2025

	BASIS OF SELECTION	MAX SCORE	CAPITOL APPRAISAL GROUP, LLC
A.	Experience with governmental complex appraisals	50	Listed 66 Texas appraisal districts as clients. This includes 3 metro appraisal districts (Bexar, Harris, Travis).
B.	Relevant experience of personnel assigned to this engagement	25	Personnel assigned to the various types of appraisals each had multiple years of experience.
C.	Client reference reviews	25	Contacted two (2) references - all responded positively regarding services performed.
	TOTAL	100	

STAFF SUMMARY SHEET

ISSUE: Contract – Laser Printing/Mailing Services

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



Bexar Appraisal District

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

DATE: 9/10/2024

TYPE:

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

SERVICE/PRODUCT:

Laser Printing & Mailing Services

VENDOR NAME:

VariVerge

CONTRACT AMOUNT:

\$354,451

LOWEST BID/PROPOSAL:

- Yes
- N/A
- No. If not, why Lowest bidder did not include some forms cost.

PERIOD COVERED:

December 1, 2024 - November 30, 2025

LOCAL COMPANY:

Yes

REFERENCES:

Yes

NUMBER OF BIDS:

Two

CURRENT VENDOR:

Variverge

BUDGETED AMOUNT:

\$375,000

ORIGINATING DEPT.:

Customer Information & Assistance

REVIEWED/APPROVED BY:

Department Director

Joseph Duell

Finance Director

Cynthia K...

Chief Appraiser

[Signature]

2025 LASER PRINTING AND MAILING IFB EVALUATION

2025	LASER PRINTING AND MAILING EVALUATION GUIDELINES	Weight	Variverge	Masters Touch
Price			\$354,451	\$172,335
A.	The Vendors plan to provide the District with all Services described in the General Conditions and Specifications	30	25	15
B.	The Vendors experience in providing services complying with the requirements of this Request for Proposal	30	30	28
C.	The Vendor's references from clients which are comparable to the District	20	20	17
D.	The contractual terms which would govern the relationship between the District and the selected Vendor	10	8	8
E.	Any other factors relevant to the Vendor's capacity and willingness to satisfy the District.	10	8	6
<i>Total</i>		100	91	74

STAFF SUMMARY SHEET

ISSUE: Selection of the Appraisal Review Board Ad Hoc Committee

The board of directors may consider and appoint a Bexar Appraisal Review Board ad-hoc committee to review applications, interview applicants, and make appointment recommendations.

ARB Member Selection Procedures & approximate dates

1. August 15 - The Taxpayer Liaison will send a letter or email to the Bexar Appraisal District Board of Directors Ad Hoc Committee for ARB selection, notifying them of the vacancies and members whose terms will expire
2. September 1 – Communications Director posts advertisements in Sunday edition of the Express News; as well as Wednesday editions of Southside Reporter and Northside Herald. Advertising is also added to website and social media accounts
3. October 4 – Deadline for applications to be turned in
4. Board of Directors Ad Hoc Committee sets date and time for open house and for interviews
5. October 10- ARB coordinator notifies ARB applicants of the date/time/location of the Open house
6. October 21 – Open House held for all potential applicants. They are addressed by the ARB Chair, the ARB Attorney, and the BOD ARB Ad Hoc Committee. Interested parties sign up for interviews.
7. November 5-November 6 - Board of Director's Ad Hoc Committee holds interviews to fill new member vacancies
8. Once the interviews are held and selection of ARB members are made, a list is given to the Taxpayer Liaison. The Liaison passes the list to the ARB Coordinator to send out letters of acceptance, denials, reappointments, and non-reappointments.
9. ARB Coordinator prepares a Resolution of the Board of Directors, to be signed by the Board of Directors Chair, the Board Secretary, and Bexar Appraisal District's General counsel.

STAFF SUMMARY SHEET

ISSUE: Increase Appraisal Review Board members

The board of directors may discuss and/or approve by resolution increasing the number of Bexar Appraisal Review Board members to a size considered appropriate to manage the duties of the appraisal review board.

**RESOLUTION OF THE BOARD OF DIRECTORS
OF BEXAR APPRAISAL DISTRICT
RESOLUTION NO 2024-0005**

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEXAR APPRAISAL DISTRICT INCREASING THE SIZE OF THE BEXAR APPRAISAL REVIEW BOARD 2025 TAX YEAR TO A SIZE APPROPRIATE TO MANAGE THE DUTIES OF THE APPRAISAL REVIEW BOARD PURSUANT TO SECTION 6.41(B-2) OF THE TEXAS PROPERTY TAX CODE

WHEREAS, pursuant to Section 6.41 (b-1) of the Texas Property Tax Code, the Board of Directors of the Bexar Appraisal District may increase the size of the district's appraisal review board to the number of members the board of directors considers appropriate;

WHEREAS, pursuant to Section 6.41 (b-2) of the Texas Property Tax Code, the Board of Directors of the Bexar Appraisal District shall increase the size of the district's appraisal review board to the number of members the board of directors considers appropriate to manage the duties of the appraisal review board, including the duties of the special panel established under Section 6.425.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Bexar Appraisal District that the number of Bexar Appraisal Review Board members shall increase from 50 to 65 in order to manage the duties of the appraisal review board.

DULY PASSED, ADOPTED, and APPROVED on _____.

BEXAR APPRAISAL DISTRICT

BY: _____
Chairman, Board of Directors

ATTEST: _____
Secretary, Board of Directors

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 July 31, 2024
 - b. Statement of revenues and expenses through July 31, 2024
 - c. Designated cash funds report through July 31, 2024
2. Appraisal Records
 - a. The board of directors will receive an overview of the property tax calendar and an update on the status of work regarding the 2024 appraisal roll.
3. District Operations
 - a. As required by Government Code Section 2054.5191, the chief appraiser will update the board on the district staff's completion of a cybersecurity training program.

BEXAR APPRAISAL DISTRICT
Funds Investment Report
7/31/2024

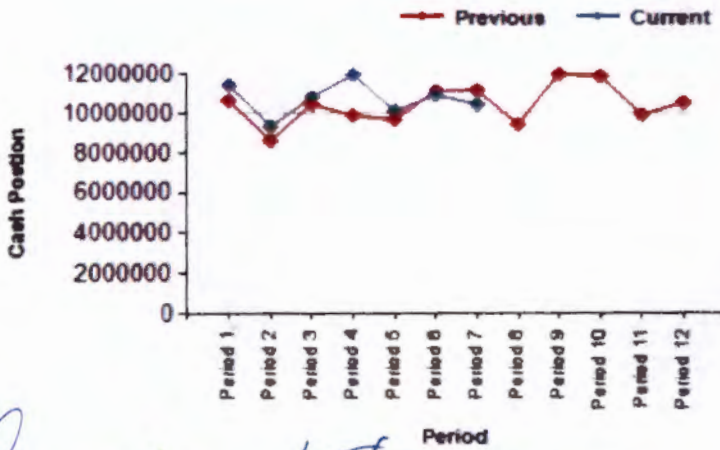
Cash - Operating Account	\$	2,061,305.20	<u>% RATE</u>	0%
	\$	8,382,813.02		3.27%
Total Deposits	\$	10,444,118.22		
Pledged Collateral:				
FDIC	\$	250,000.00	Year-To-Date Interest Earned	\$ 166,841.95
FMV	\$	804,840.99		
Total Collateral	\$	1,054,840.99		
Collateral Over (Under)	\$	(9,389,277.23)		8% FMV Less FDIC per investment Policy

Other Rate Comparisons	
TexPool	90 day T-Bill
5.32%	5.29%

Cash Position

<u>This Period</u>	<u>Current</u>	<u>Previous</u>	<u>Change</u>	<u>% Change</u>
vs. Last Period	\$	\$	\$ 491,755.00 ↓	4.50%
	10,444,118.00	10,935,873.00		
vs. This Period Last Year	\$	\$	\$ 740,224.00 ↓	6.62%
	10,444,118.00	11,184,342.00		

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 7/31/2024

	<u>May</u>	<u>June</u>	<u>July</u>
ASSETS			
Cash and Short Term Investments	\$10,121,121.70	\$10,935,873.24	\$10,444,118.22
Accounts Receivable	28,569.00	2,649,077.00	1,212,962.00
Employee Advances	0.00	500.00	0.00
Prepaid Expenses	68,922.40	68,922.40	68,922.40
Total Current Assets	10,218,613.10	13,654,372.64	11,726,002.62
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	21,938,189.19	25,373,948.73	23,445,578.71
LIABILITIES			
Accounts Payable	265,118.47	249,670.34	244,254.09
Total Current Liabilities	265,118.47	249,670.34	244,254.09
Non-Current Sick & Vacation Accrual	1,333,236.29	1,333,236.29	1,333,236.29
Total Liabilities	1,598,354.76	1,582,906.63	1,577,490.38
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	65,415.87	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	0.00	0.00
Net Profit/(Loss)	2,379,496.63	7,049,286.48	5,126,332.71
Total Equity	20,326,223.92	23,777,431.59	21,854,477.82
Total Liabilities and Equity	21,924,578.68	25,360,338.22	23,431,968.20

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Seven Months Ending 7/31/2024

	<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>
TAXING UNITS					
Alamo Community College District	\$1,882,552	\$0	\$1,411,914	(75%)	\$470,638
City of Alamo Heights	42,554	0	31,917	(75%)	10,637
Alamo Heights ISD	412,643	0	309,483	(75%)	103,160
City of Balcones Heights	11,556	0	8,667	(75%)	2,889
Bexar County	3,219,990	0	2,414,994	(75%)	804,996
Bexar County Emer Serv Dist#1	9,669	0	7,251	(75%)	2,418
Bexar County Emer Serv Dist#2	75,388	0	56,541	(75%)	18,847
Bexar County Emer Serv Dist#3	39,426	0	29,571	(75%)	9,855
Bexar County Emer Serv Dist#5	19,674	0	14,757	(75%)	4,917
Bexar County Emer Serv Dist#6	8,532	0	6,399	(75%)	2,133
Bexar County Flood	281,179	0	210,885	(75%)	70,294
Bexar County Emer Serv Dist#7	32,317	0	24,237	(75%)	8,080
Bexar County Emer Serv Dist#8	10,264	0	7,698	(75%)	2,566
Bexar County Emer Serv Dist#4	13,030	0	9,774	(75%)	3,256
Bexar County Emer Serv Dist#10	13,495	0	10,122	(75%)	3,373
Boerne ISD	166,443	0	124,833	(75%)	41,610
Bexar County Emer Serv Dist#11	11,815	0	8,862	(75%)	2,953
Bexar County Emer Serv Dist#12	8,713	0	6,534	(75%)	2,179
City of Castle Hills	25,181	0	18,885	(75%)	6,296
City of China Grove	2,068	0	1,551	(75%)	517
Cibolo Canyon	46,510	0	34,884	(75%)	11,626
Cornal ISD	196,097	0	147,072	(75%)	49,025
City of Converse	59,178	0	44,385	(75%)	14,793
Crosswinds at South Lake SID	4,757	0	3,567	(75%)	1,190
East Central ISD	346,252	0	259,689	(75%)	86,563
Edgewood ISD	122,260	0	91,695	(75%)	30,565
City of Elmendorf	4,990	0	3,744	(75%)	1,246
City of Fair Oaks Ranch	24,767	0	18,576	(75%)	6,191
Floresville ISD	155	0	117	(75%)	38
City of Grey Forest	336	0	252	(75%)	84
Harlandale ISD	163,651	0	122,739	(75%)	40,912
City of Helotes	25,750	0	19,314	(75%)	6,436
Hill Country Village	3,542	0	2,658	(75%)	884
Town of Hollywood Park	18,588	0	13,941	(75%)	4,647
Judson ISD	786,170	0	589,629	(75%)	196,541
City of Kirby	17,451	0	13,089	(75%)	4,362
City of Leon Valley	33,144	0	24,858	(75%)	8,286
City of Live Oak	40,228	0	30,171	(75%)	10,057
City of Lytle	26	0	21	(81%)	5
Medina Valley ISD	165,486	0	124,116	(75%)	41,370
Northeast ISD	2,629,167	0	1,971,876	(75%)	657,291
Northside ISD	3,962,442	0	2,971,833	(75%)	990,609
City of Olmos Park	21,174	0	15,882	(75%)	5,292
City of San Antonio	4,318,829	0	3,239,121	(75%)	1,079,708
San Antonio ISD	1,689,791	0	1,267,344	(75%)	422,447
San Antonio MUD #1	1,267	0	951	(75%)	316
San Antonio River Authority	240,435	0	180,327	(75%)	60,108
City of Sandy Oaks	3,025	0	2,268	(75%)	757

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Seven Months Ending 7/31/2024

	2024 BUDGET	CURRENT MONTH	YEAR TO DATE	YTD %	(OVER) UNDER
City of Schertz	17,606	0	13,206	(75%)	4,400
Schertz-Cibolo-Univ City ISD	76,164	0	57,123	(75%)	19,041
City of Selma	11,117	0	8,337	(75%)	2,780
City of Shavano Park	25,827	0	19,371	(75%)	6,456
City of Somerset	5,326	0	3,996	(75%)	1,330
Somerset ISD	32,859	0	24,645	(75%)	8,214
South San Antonio ISD	160,523	0	120,393	(75%)	40,130
Southside ISD	138,780	0	104,085	(75%)	34,695
Southwest ISD	402,870	0	302,121	(75%)	100,749
City of St. Hedwig	6,437	0	4,827	(75%)	1,610
City of Terrell Hills	37,099	0	27,825	(75%)	9,274
Universal City	55,636	0	41,727	(75%)	13,909
University Health System	3,621,541	0	2,716,137	(75%)	905,404
Westside 211 SID	9,230	0	6,924	(75%)	2,306
City of Windcrest	20,372	0	15,279	(75%)	5,093
Clear Water Creek SID	26	0	21	(81%)	5
Stolte Ranch SID	672	0	504	(75%)	168
Tally Road SID	853	0	639	(75%)	214
Westpoint SID	9,669	0	7,251	(75%)	2,418
Redbird Ranch	5,248	0	3,936	(75%)	1,312
Bexar County Emer Serv Dist#9	2,017	0	1,512	(75%)	505
Tres Laurels SID	52	0	39	(75%)	13
Landon Ridge SID	465	0	348	(75%)	117
Lemon Creek SID	207	0	156	(75%)	51
Briggs Ranch SID	388	0	291	(75%)	97
Saphire Grove SID	129	0	96	(74%)	33
Grace Gardens SID	78	0	60	(77%)	18
Briggs Ranch II SID	52	0	39	(75%)	13
TOTAL TAX UNIT LEVY	25,853,200	0	19,389,882	75%	6,463,318
Other Revenues	20,000	7,199	121,679	(608%)	(101,679)
Other Revenues - Information Systems	8,000	188	2,596	(32%)	5,404
Interest Revenues	20,000	22,800	166,842	(834%)	(146,842)
TOTAL OTHER REVENUES	48,000	30,187	291,117	606%	(243,117)
TOTAL REVENUES COLLECTED	25,901,200	30,187	19,680,999	76%	6,220,201

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Seven Months Ending 7/31/2024

	<u>2024 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<u>OPERATING EXPENDITURES</u>					
Advertising Public Notices	63,000	0	43,426	69%	19,574
Auto Allowance	892,800	75,267	539,120	60%	353,680
Stipend	32,000	2,500	14,959	47%	17,041
Copier Costs	47,981	3,027	18,747	39%	29,234
Copier, FAX, & Printer Supplies	54,445	1,732	16,637	31%	37,808
Employee Recognition/Awards	50,000	300	11,903	24%	38,097
Equipment Maintenance	350	0	0	0	350
Forms Creation	366,775	6,323	190,141	52%	176,634
General Insurance	45,000	0	42,905	95%	2,095
Map Production & Supplies	4,550	1,487	1,723	38%	2,827
Mileage Reimbursements	4,000	6	206	5%	3,794
Office Building Expense	250,000	24,832	140,894	56%	109,106
Offsite Storage	25,000	2,162	11,843	47%	13,157
Office Supplies	84,980	5,396	52,969	62%	32,011
Postage	694,362	9,472	430,086	62%	264,276
Professional Dues	29,402	375	11,948	41%	17,454
Publications	292,950	20,431	132,876	45%	160,074
Security	300,000	37,863	151,352	50%	148,649
Telephone	93,000	15,398	47,319	51%	45,681
Training	263,458	8,103	77,375	29%	186,083
Utilities	125,000	10,266	50,556	40%	74,444
Worker's Compensation	50,000	(50)	45,418	91%	4,582
Contingency	250,000	0	248,258	99%	1,742
TOTAL OPERATING EXPENDITURES	4,019,053	224,890	2,200,699	57%	1,738,394
<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	0	21,648	19%	90,352
CAMA Hardware	15,000	0	3,840	26%	11,160
TOTAL CAPITAL EXPENDITURES	164,500	0	36,431	22%	128,069
<u>EMPLOYEE EXPENDITURES:</u>					
Salaries, Regular	12,310,629	957,059	6,786,577	55%	5,524,052
Salaries, Overtime	166,350	15,702	80,119	48%	86,231
Retirement	2,057,710	170,724	1,230,429	60%	827,281
Payroll Taxes	31,428	201	22,621	72%	8,807
Group Medical Insurance	1,984,670	115,752	769,947	39%	1,214,723
Life Insurance	77,345	4,804	31,048	40%	46,297
Medicare Taxes	192,772	14,987	107,927	56%	84,845

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Seven Months Ending 7/31/2024

	<u>2024 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
TCDRS Retiree COLA	275,000	0	0	0	275,000
Sick Leave Buy Back Fund	50,000	4,623	92,723	185%	(42,723)
Departure Contingency	70,000	0	89,211	127%	(19,211)
TOTAL EMPLOYEE EXPENDITURES	17,215,904	1,283,853	9,210,601	54%	8,005,303
<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	2,415	42,832	86%	7,168
Legal Services	1,100,000	52,080	607,660	55%	492,340
Consulting Studies	40,000	6,804	16,218	41%	23,782
Taxpayer Liaison Officer	30,000	5,176	16,445	55%	13,555
Contract Services Contingency	45,800	120	87	0	45,713
Temporary Services	189,500	26,871	135,811	72%	53,689
TOTAL CONTRACT SERV. EXP	1,533,300	93,465	853,783	56%	679,517
<u>INFO. SYSTEMS EXPENDITURES</u>					
Leases	74,580	2,966	37,779	51%	36,801
Software Maintenance	423,330	7,409	348,556	82%	74,774
Hardware Maintenance	43,000	0	12,786	30%	30,214
IS Supplies	60,000	1,673	14,766	25%	45,234
IS Services	35,600	263	10,419	29%	25,181
TOTAL INFO. SYSTEMS EXP.	636,510	12,311	424,306	67%	212,204
<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	3,942	194,761	97%	6,395
Server Infrastructure Upgrade	100,000	0	0	0	100,000
Technology Improvements	200,000	0	3,800	2%	196,200
CAMA Software	583,502	121,827	366,835	63%	216,667
CAMA Enhancements	100,000	0	0	0	100,000
TOTAL PROJECT EXPENDITURES	1,434,658	125,769	805,396	56%	629,262
<u>OTHER EXPENDITURES:</u>					
Board of Directors Expenses	4,000	0	1,233	31%	2,767
Chief Appraiser Expense	8,000	192	2,492	31%	5,508
TOTAL OTHER EXPENDITURES	12,000	192	3,724	31%	8,276

BEXAR APPRAISAL DISTRICT
Summary of All Units
Comparison of Budget and Actual Revenues
For the Seven Months Ending 7/31/2024

	<u>2024</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
<u>A.R.B EXPENDITURES</u>					
Compensation	630,000	167,770	423,650	67%	206,350
Training	6,925	0	2,900	42%	4,025
Postage	181,850	41,033	104,618	58%	77,232
Legal Services	65,000	3,859	5,763	9%	59,237
Contingency	1,500	0	0	0	1,500
TOTAL A.R.B EXPENDITURES	885,275	212,661	536,931	61%	348,344
TOTAL EXPENDITURES	25,901,200	1,953,141	14,151,832	55%	11,749,368
REVENUES OVER EXPENDITURES	0	1,922,954	(5,529,167)	0	5,529,167

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

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jul	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)
31-Jul	Funds added		\$ 500,000.00
	ITEMIZED MONTHLY TOTAL		\$ 65,415.87
	ITEMIZED YTD TOTAL		\$ 65,415.87

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

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

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

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

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

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

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

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

		DESIGNATED - COLA Assistance	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jul	Balance Forward		\$ 96,891.28
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 96,891.28

		DESIGNATED - TRUCK	
DATE	PAYEE	PURPOSE	AMOUNT
31-Jul	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 Seven Months Ending 7/31/2024

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
TAXING UNITS					
Alamo Community College District	\$1,882,552	\$1,411,914	\$1,136,532	\$0	\$0
City of Alamo Heights	42,554	31,917	27,591	0	0
Alamo Heights ISD	412,643	309,483	325,800	0	0
City of Balcones Heights	11,556	8,667	6,768	0	0
Bexar County	3,219,990	2,414,994	1,935,426	0	0
Bexar County Emer Serv Dist#1	9,669	7,251	5,706	0	0
Bexar County Emer Serv Dist#2	75,388	56,541	44,955	0	0
Bexar County Emer Serv Dist#3	39,426	29,571	24,489	0	0
Bexar County Emer Serv Dist#5	19,674	14,757	10,401	0	0
Bexar County Emer Serv Dist#6	8,532	6,399	4,908	0	0
Bexar County Flood	281,179	210,885	168,927	0	0
Bexar County Emer Serv Dist#7	32,317	24,237	18,501	0	0
Bexar County Emer Serv Dist#8	10,264	7,698	5,919	0	0
Bexar County Emer Serv Dist#4	13,030	9,774	7,956	0	0
Bexar County Emer Serv Dist#10	13,495	10,122	7,602	0	0
Boerne ISD	166,443	124,833	134,550	0	0
Bexar County Emer Serv Dist#11	11,815	8,862	7,053	0	0
Bexar County Emer Serv Dist#12	8,713	6,534	4,803	0	0
City of Castle Hills	25,181	18,885	15,009	0	0
City of China Grove	2,068	1,551	1,275	0	0
Cibolo Canyon	46,510	34,884	25,623	0	0
Comal ISD	196,097	147,072	162,618	0	0
City of Converse	59,178	44,385	34,005	0	0
Crosswinds at South Lake SID	4,757	3,567	1,932	0	0
East Central ISD	346,252	259,689	249,552	0	0
Edgewood ISD	122,260	91,695	88,779	0	0
City of Elmendorf	4,990	3,744	2,853	0	0
City of Fair Oaks Ranch	24,767	18,576	15,858	0	0
Floresville ISD	155	117	105	0	0
City of Grey Forest	336	252	213	0	0
Harlandale ISD	163,651	122,739	127,566	0	0
City of Helotes	25,750	19,314	16,053	0	0
Hill Country Village	3,542	2,658	2,196	0	0
Town of Hollywood Park	18,588	13,941	11,943	0	0
Judson ISD	786,170	589,629	613,629	0	0
City of Kirby	17,451	13,089	11,253	0	0
City of Leon Valley	33,144	24,858	21,618	0	0
City of Live Oak	40,228	30,171	25,872	0	0
City of Lytle	26	21	18	0	0
Medina Valley ISD	165,486	124,116	103,077	0	0
Northeast ISD	2,629,167	1,971,876	2,121,876	0	0
Northside ISD	3,962,442	2,971,833	3,138,372	0	0
City of Olmos Park	21,174	15,882	12,138	0	0
City of San Antonio	4,318,829	3,239,121	2,697,000	0	0
San Antonio ISD	1,689,791	1,267,344	1,275,228	0	0
San Antonio MUD #1	1,267	951	1,134	0	0

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Seven Months Ending 7/31/2024

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
San Antonio River Authority	240,435	180,327	146,829	0	0
City of Sandy Oaks	3,025	2,268	1,860	0	0
City of Schertz	17,606	13,206	10,527	0	0
Schertz-Cibolo-Univ City ISD	76,164	57,123	58,212	0	0
City of Selma	11,117	8,337	6,768	0	0
City of Shavano Park	25,827	19,371	15,522	0	0
City of Somerset	5,326	3,996	3,189	0	0
Somerset ISD	32,859	24,645	25,854	0	0
South San Antonio ISD	160,523	120,393	117,219	0	0
Southside ISD	138,780	104,085	96,078	0	0
Southwest ISD	402,870	302,121	279,516	0	0
City of St. Hedwig	6,437	4,827	3,828	0	0
City of Terrell Hills	37,099	27,825	23,301	0	0
Universal City	55,636	41,727	35,796	0	0
University Health System	3,621,541	2,716,137	2,217,264	0	0
Westside 211 SID	9,230	6,924	4,854	0	0
City of Windcrest	20,372	15,279	12,441	0	0
Clear Water Creek SID	26	21	0	0	0
Stolte Ranch SID	672	504	231	0	0
Tally Road SID	853	639	141	0	0
Westpoint SID	9,669	7,251	2,958	0	0
Redbird Ranch	5,248	3,936	1,239	0	0
Bexar County Emer Serv Dist#9	2,017	1,512	1,224	0	0
Tres Laurels SID	52	39	36	0	0
Landon Ridge SID	465	348	285	0	0
Lemon Creek SID	207	156	105	0	0
Briggs Ranch SID	388	291	141	0	0
Saphire Grove SID	129	96	0	0	0
Grace Gardens SID	78	60	0	0	0
Briggs Ranch II SID	52	39	0	0	0
TOTAL TAX UNIT LEVY	25,853,200	19,389,882	17,720,100	0	0
Other Revenues	20,000	121,679	86,441	7,199	10,394
Other Revenues - Information Systems	8,000	2,596	2,674	188	338
Interest Revenues	20,000	166,842	125,262	22,800	23,742
TOTAL OTHER REVENUES	48,000	291,117	214,377	30,187	34,474
TOTAL REVENUES COLLECTED	25,901,200	19,680,999	17,934,477	30,187	34,474

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Seven Months Ending 7/31/2024

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
<u>OPERATING EXPENDITURES</u>					
Advertising Public Notices	63,000	43,426	41,732	0	0
Auto Allowance	892,800	539,120	384,974	75,267	55,903
Stipend	32,000	14,959	9,917	2,500	1,417
Copier Costs	47,981	18,747	19,063	3,027	3,462
Copier, FAX, & Printer Supplies	54,445	16,637	25,062	1,732	2,626
Employee Recognition/Awards	50,000	11,903	14,847	300	0
Equipment Maintenance	350	0	0	0	0
Forms Creation	366,775	190,141	191,215	6,323	10,103
General Insurance	45,000	42,905	44,390	0	2,478
Map Production & Supplies	4,550	1,723	1,626	1,487	1,626
Mileage Reimbursements	4,000	206	398	6	0
Office Building Expense	250,000	140,894	150,724	24,832	15,885
Offsite Storage	25,000	11,843	12,276	2,162	1,696
Office Supplies	84,980	52,969	56,776	5,396	6,265
Postage	694,362	430,086	659,855	9,472	51,793
Professional Dues	29,402	11,948	11,400	375	45
Publications	292,950	132,876	94,430	20,431	8,741
Security	300,000	151,352	125,414	37,863	25,719
Telephone	93,000	47,319	39,609	15,398	4,950
Training	263,458	77,375	101,196	8,103	1,726
Utilities	125,000	50,556	49,934	10,266	10,831
Worker's Compensation	50,000	45,418	37,470	(50)	(50)
Contingency	250,000	248,258	250,000	0	0
TOTAL OPERATING EXPENDITURES	4,019,053	2,280,659	2,322,308	224,890	205,216
<u>CAPITAL EXPENDITURES</u>					
FURNITURE:					
Executive Services	1,500	0	4,185	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	21,648	120,718	0	0
CAMA Hardware	15,000	3,840	6,941	0	6,941
TOTAL CAPITAL EXPENDITURES	164,500	36,431	132,621	0	6,941
<u>EMPLOYEE EXPENDITURES:</u>					
Salaries, Regular	12,310,629	6,786,577	5,941,511	957,059	868,324
Salaries, Overtime	166,350	80,119	151,804	15,702	24,207
Retirement	2,057,710	1,230,429	1,125,595	170,724	155,139
Payroll Taxes	31,428	22,621	1,259	201	32
Group Medical Insurance	1,984,670	769,947	695,106	115,752	102,575

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Seven Months Ending 7/31/2024

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
Life Insurance	77,345	31,048	20,595	4,804	4,253
Medicare Taxes	192,772	107,927	92,712	14,987	13,594
TCDRS Retiree COLA	275,000	0	0	0	0
Sick Leave Buy Back Fund	50,000	92,723	37,478	4,623	5,884
Departure Contingency	70,000	89,211	18,388	0	3,098
TOTAL EMPLOYEE EXPENDITURES	17,215,904	9,210,601	8,084,450	1,283,853	1,177,105
<u>CONTRACT SERVICES:</u>					
Valuation Oil & Gas	38,000	34,731	28,400	0	9,467
Valuation Telecommunications Accounts	40,000	0	13,525	0	0
Accounting & Auditing	50,000	42,832	45,375	2,415	9,320
Legal Services	1,100,000	607,660	646,199	52,080	108,107
Consulting Studies	40,000	16,218	15,862	6,804	6,804
Taxpayer Liasion Officer	30,000	16,445	13,466	5,176	3,294
Contract Services Contingency	45,800	87	54,821	120	40
Temporary Services	189,500	135,811	81,833	26,871	5,963
TOTAL CONTRACT SERV. EXP	1,533,300	853,783	899,482	95,465	142,995
<u>INFO. SYSTEMS EXPENDITURES</u>					
Leases	74,580	37,779	43,614	2,966	2,359
Software Maintenance	423,330	348,556	308,247	7,409	8,427
Hardware Maintenance	43,000	12,786	52,810	0	0
IS Supplies	60,000	14,766	25,693	1,673	723
IS Services	35,600	10,419	10,664	263	768
TOTAL INFO. SYSTEMS EXP.	636,510	424,306	441,029	12,311	12,277
<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	194,761	169,867	3,942	3,832
Server Infrastructure Upgrade	100,000	0	0	0	0
Technology Improvements	200,000	3,800	0	0	0
CAMA Software	583,502	366,835	362,817	121,827	120,644
CAMA Enhancements	100,000	0	0	0	0
TOTAL PROJECT EXPENDITURES	1,434,658	805,396	536,081	125,769	124,476
<u>OTHER EXPENDITURES:</u>					
Board of Directors Expenses	4,000	1,233	2,944	0	0
Chief Appraiser Expense	8,000	2,492	4,609	192	417
TOTAL OTHER EXPENDITURES	12,000	3,724	7,553	192	417

BEXAR APPRAISAL DISTRICT
 Comparison of Current Year
 Prior Year-Income Statement
 For the Seven Months Ending 7/31/2024

	2024 BUDGET	CURRENT YTD	2023 YTD	CURR MONTH	2023 MONTH
<u>A.R.B EXPENDITURES</u>					
Compensation	630,000	423,650	324,013	167,770	159,900
Training	6,925	2,900	5,450	0	0
Postage	181,850	104,618	79,790	41,033	32,758
Legal Services	65,000	5,763	5,100	3,859	0
Contingency	1,500	0	0	0	0
TOTAL A.R.B EXPENDITURES	885,275	536,931	414,353	212,661	192,658
TOTAL EXPENDITURES	25,901,200	14,151,832	12,837,877	1,953,141	1,862,085
REVENUES OVER EXPENDITURES	0	(5,529,167)	(5,096,600)	1,922,954	1,827,611

STAFF SUMMARY SHEET

ISSUE: Adjourn