

BEXAR APPRAISAL DISTRICT  
MEETING OF THE BOARD OF DIRECTORS  
AGENDA



★UG-98-2023-29480★

DATE OF MEETING: November 1, 2023  
PLACE OF MEETING: 411 N. Frio St.; San Antonio, TX 78207  
TIME OF MEETING: 11:00 am

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

AGENDA

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

PROCEDURAL

- A. Meeting called to order by Cheri Byrom, Chair  
Recording of present directors
- B. Public comment period. *(Comments received timely by email will be read into the record at this time.)*

ACTION ITEMS

- C. Minutes
  - 1. Approval of the minutes of the public hearing of September 13, 2023.
  - 2. Approval of the minutes of the board meeting of September 13, 2023.
- D. Contract – Group Insurance

The board of directors may discuss and/or vote to authorize the chief appraiser to select the service providers and to enter into a contract with said providers for group insurance programs.

E. Contract – Aerial Orthophotography

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

F. Contract – Security Services

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

G. Contract – Audit Services

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

H. Contract – Temporary Staffing Services

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

I. Backup/Disaster Recovery Solution Agreement

The board of directors may discuss and/or vote to authorize the chief appraiser to enter into a Backup/Disaster Recovery solution agreement.

J. Network Upgrade

The board of directors may discuss and/or vote to authorize the chief appraiser to expend funds to upgrade the district's network.

K. TCDRS Cost of Living Adjustment

The chief appraiser will ask the board of directors to vote to authorize the funding of a 1% contribution to the Texas County & District Retirement System towards a Cost of Living Adjustment for retirees, contingent upon final approval of the budget amendment to encumbrer funds scheduled for December 2023.

L. Board of Directors Manual

The board of directors may discuss and/or vote to approve the proposed changes to Articles I and II of the district's board of directors rules and procedures.

M. Chief Appraiser Separation Agreement

The board of directors may discuss and/or vote to approve the standard terms of separation and release of claims for the retiring chief appraiser.

N. Signator Card

The board of directors may authorize the addition of Assistant Chief Appraiser Tommy Allison as signator to and the removal of retiring Chief Appraiser Michael Amezquita from all district bank accounts.

**INFORMATION ONLY**

O. Intent to Encumber Funds

The chief appraiser will inform the board of directors of the district's intent to amend the 2023 operating budget and encumber funds.

**EXECUTIVE SESSION**

P. 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.

Q. Executive Session

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

**REPORTS**

**R. Chief Appraiser's Report**

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

1. Financial Condition
  - a. Funds investment report for August & September, 2023
  - b. Statement of revenues and expenses as of September 30, 2023
  - c. Designated cash funds report as of September 30, 2023
2. Appraisal Records
  - a. Presentation of appraisal roll report for the third quarter of the 2023 tax year as authorized by Section 25.252(b), Texas Property Tax Code.
  - b. The board of directors will receive an update on the status of work regarding the 2023 appraisal roll.
3. Recognition

The chief appraiser will inform the board of directors of the district's recognition as one of San Antonio Express News' Top Workplaces for 2023.

**S. Adjourn**

**FILE INFORMATION**

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**LUCY ADAME - CLARK**  
**BEXAR COUNTY CLERK**  
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Rogelio Sandoval  
Interim 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.*

BEXAR APPRAISAL DISTRICT  
BOARD OF DIRECTORS MEETING  
NOVEMBER 1, 2023  
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**STAFF SUMMARY SHEET**

**ISSUE:** Meeting called to order

Meeting called to order by Cheri Byrom, 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 [jgarza@bcad.org](mailto:jgarza@bcad.org) no later than 8:00 am the morning of the meeting or may register by name on the sign-in sheet by the door to do so in person. Comments received timely by email will be read into the record during the public comment portion of the meeting. Discussion of value of specific properties will not be permitted.

**STAFF SUMMARY SHEET**

**ISSUE:** Approval of minutes

1. Approval of the minutes of the public hearing of September 13, 2023.
2. Approval of the minutes of the board meeting of September 13, 2023.

**MINUTES OF THE PUBLIC HEARING BEFORE THE  
BEXAR APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
SEPTEMBER 13, 2023**

The Board of Directors of the Bexar Appraisal District met for a public hearing at 411 N. Frio in San Antonio, Texas on September 13, 2023 at 10:00 a.m. The items of business were acted upon as shown in the following minutes.

**A. Call to Order**

Ms. Cheri Byrom, Chair, called the meeting to order at 10:01 a.m. and acknowledged the presence of the following directors:

Ms. Trish DeBerry arrived at 10:05 a.m.  
Mr. Jon Fisher  
Mr. Dave Gannon  
Councilwoman Adriana Rocha Garcia

**B. Public Comments Period**

No members of the public provided comment to the board.

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

**Presentation by the chief appraiser and district staff member(s) summarizing the proposed 2024 operating budget.**

Mr. Rogelio Sandoval, Assistant Chief Appraiser, summarized the proposed 2024 operating budget reminding the board that the district had initially submitted the proposed budget in June. He stated that the overall proposed budget totaled \$25,901,200, an increase of 9.4% from the previous year. Mr. Sandoval continued that the two largest components of the budget were operating expenses, which represent 15.5% of the budget and includes the first increase in auto allowance since 2009, and employee expenses, which represent 66.5% of the budget and includes a request for eight additional positions. He stated that the preliminary budget had been sent to the taxing units and the district had not received any concerns or questions.

Mr. Scott Griscom, Assistant Chief Appraiser, informed the board that East Central ISD had relayed their appreciation of the district's efforts every year. He continued that the total budget equated to \$37.21 per parcel which shows how conservative Bexar is in comparison to other metro CADs throughout the state, adding the district planned to continue to return unspent funds to the taxing units as it had done in the past.


Mr. Sandoval also informed the board that the passage of Senate Bill 2 would affect the make-up of the board of directors with the addition of three elected positions. He continued that after speaking with the Bexar County Elections Administrator, the district would be able to fund the estimated \$750,000 to facilitate the election, adding the district would seek board approval to encumber the funds at a later date.

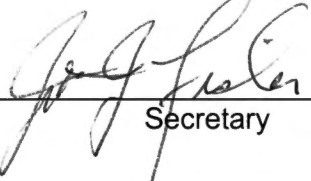
Mr. Gannon asked for confirmation that the election would be at-large. Mr. Sandoval responded that was correct.

Mr. Michael Amezcuita, Chief Appraiser, reminded the board that district had taken a fiscally conservative approach towards the budget. He also noted that moving forward a supermajority of the elected board members would be required to appoint appraisal review board members and approve the budget. He added the district would work with general counsel to provide additional training to the incoming board members.

**D. Adjourn**

There being no further business, the September 13, 2023 board of directors meeting adjourned at 10:10 a.m.

  
\_\_\_\_\_  
Chair

  
\_\_\_\_\_  
Secretary

1 Nov. 2023  
\_\_\_\_\_  
Date

**MINUTES OF THE MEETING OF THE  
BEXAR APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
SEPTEMBER 13, 2023**

The Board of Directors of the Bexar Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on September 13, 2023 at 10:10 a.m. The items of business were acted upon as shown in the following minutes.

**A. Call to Order**

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

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

**B. Public Comments Period**

No members of the public provided comment to the board.

**C. Approval of the minutes**

**1. Approval of the minutes of the meeting of July 6, 2023.**

Mr. Gannon moved to approve the minutes of the meeting of July 6, 2023 as written. Ms. DeBerry seconded the motion which was unanimously approved.

**2. Approval of the minutes of the meeting of August 3, 2023.**

Mr. Fisher moved to approve the minutes of the meeting of August 3, 2023 as written. Councilwoman Garcia seconded the motion which was unanimously approved.

**3. Approval of the minutes of the meeting of August 7, 2023.**

Councilwoman Garcia moved to approve the minutes of the meeting of August 7, 2023 as written. Mr. Gannon seconded the motion which was unanimously approved.

**D. The board of directors may discuss and/or adopt by resolution the 2024 operating budget for the Bexar Appraisal District.**

The proposed budget was discussed at length in the public hearing prior to the meeting.

Mr. Fisher noted that a lesser amount had originally been quoted for the cost of the election and asked if the updated estimate was a worst-case scenario. Mr Amezquita stated the cost was based on the number people participating in the election and as it will be a county wide election, all precincts were included. He added the amount could increase if there is a run-off election and that this would be an ongoing cost every four years. Mr. Griscom added that the

district could absorb this year's expense out of its surplus, adding it would be included in proposed budgets moving forward.

Mr. Fisher also asked if the taxing units were aware of the potential impact this will have on them. Mr. Amezquita responded all were aware and had some idea of how they would be impacted.

Mr. Gannon asked for confirmation of the total budget. Mr. Griscom respond it was \$25,901,200.

Mr. Gannon moved to adopt by resolution the proposed 2024 operating budget for the Bexar Appraisal District. Ms. DeBerry seconded the motion which was unanimously approved.

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

Ms. Crystal Khantharoth, Finance Director, informed the board that there had not been any changes to the district's current investment policy since 2017. She continued that annual approval of the policy was required and there were no changes to be made.

Mr. Fisher moved to approve a resolution adopting an investment policy as required by Chapter 6 of the Texas Property Tax Code and Chapter 2256 of the Texas Government Code. Councilwoman Garcia seconded the motion which was unanimously approved.

**F. The board of directors may discuss and/or vote to authorize a policy change to Section 6.03 of the district's HR Policies regarding Retiree Medical Benefits.**

Mr. Griscom informed the board that this proposal had already been brought to the attention of the budget ad-hoc and was being presented to the board as a whole with their approval. He continued that the language being added to Section 6.03 of the district's HR policies approved medical insurance coverage for executive management staff members who retired with at least 15 years of service to the district. He stated this was an additional tool to retain executive level staff as long as possible in order to ensure the continuity of operation, and had been implemented by other appraisal districts. He noted that at this time only thirteen positions were eligible, and that the benefit could be expanded in the future.

Ms. DeBerry moved to authorize a policy change to Section 6.03 of the district's HR Policies regarding Retiree Medical Benefits. Councilwoman Garcia seconded the motion which was unanimously approved.

**G. The board of directors may discuss and/or vote to authorize the chief appraiser to renew the janitorial services contract for the second year of a three-year contract.**

Ms. Khantharoth informed the board the district was seeking authorization to enter into the second year of three-year contract for janitorial services with its current vendor, Unified Service Associates, adding they were happy with their services.

Mr. Fisher moved to authorize the chief appraiser to enter into the second year of a three-year contract for janitorial services with its current vendor, Unified Service Associates. Mr. Gannon seconded the motion which was unanimously approved.

**H. The board of directors may discuss and/or vote to authorize the chief appraiser to renew the laser printing/ mailing services for the third year of a three-year contract.**

Ms. Khantharoth informed the board the district was seeking authorization to enter into the final year of a three-year contract for laser printing/ mailing services with its current vendor, VariVerge.

Ms. Byrom noted that there were not a lot of options for this type of service. Ms. Khantharoth responded that was correct.

Mr. Gannon moved to authorize the chief appraiser to enter into the final year of a three-year contract for laser printing/ mailing services with its current vendor, VariVerge. Mr. Fisher seconded the motion which was unanimously approved.

Mr. Amezquita commented that not only was VariVerge the primary vendor for printing appraisal notices, they were excellent at what they did and were the most responsible bid.

**I. The board of directors may discuss and/or vote to authorize the chief appraiser to renew the telecommunications & mineral services contract for the third year of a three-year contract.**

Ms. Khantharoth informed the board that the district was seeking authorization to enter into the final year of a three-year contract for telecommunication & mineral services with its current vendor, Capitol Appraisal Group, adding they were happy with their work. Ms. Byrom added there had not been any issues with their services.

Councilwoman Garcia moved to authorize the chief appraiser to enter into the final year of a three-year contract for telecommunication & mineral services with its current vendor, Capitol Appraisal Group. Ms. DeBerry seconded the motion which was unanimously approved.

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

Ms. Khantharoth informed the board that the CAMA program enhancements from Harris Govern were budgeted items, and would include desktop review, advanced mapping, sketch validation and class calculation, all which would help appraisers.

Mr. Sandoval explained CAMA stood for Computer Assisted Mass Appraisal and was the district's appraisal software.

Councilwoman Garcia moved to authorize the expenditure for CAMA program enhancements. Mr. Fisher seconded the motion which was unanimously approved.

## **K. Reports**

**The board of directors will receive the following reports:**

### **1. Appraisal Review Board Chair**

Ms. Deanna Prado informed the board that hearings were on going with a high volume of residential and commercial hearings still pending, adding that people were utilizing single member panels. Ms. Prado continued that as there were twelve Spanish speaking arb members, hearings were able to be conducted completely in Spanish. Lastly, she noted that she anticipated hearings continuing through mid-November with a few in December.

### **2. Taxpayer Liaison**

Mr. Chris White informed the board that he had assisted a taxpayer with Parkinson's who had visited the district over several days trying to confirm his market value after signing a value agreement. He also informed the board of a complaint he had received from an ARB member on July 25 stating workplace retaliation. Mr. White continued that after listening to the complaint and reviewing the video of the incident, he had forwarded the complaint to the Administrative Law Judge as they are responsible for appointing the ARB. He stated the ALJ had opened an investigation into the complaint on August 19 and he was awaiting its findings.

**L. At any time during the meeting of the Board of Directors, the Board may retire into closed Executive Session pursuant to Texas Government Code, Section 551.071, 551.072, 551.074 & 551.076 to discuss any of the following:**

- 1. Section 551.071**      **Consultation with attorney regarding pending or contemplated litigation, settlement offers, or about matters which the attorney is required to consult with the Board. As authorized by this section, this meeting may be convened in closed Executive Session for the purpose of seeking confidential legal advice from the Board's legal counsel or any item listed herein. The board of directors may discuss and/or continue the process of hiring a new chief appraiser.**
- 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. The board of directors may discuss and/or implement the process of hiring a new chief appraiser.**
- 4. Section 551.076**      **Deliberations regarding Security Devices.**

The board adjourned to closed executive session at 10:42 a.m.

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

The board reconvened into open session at 11:37 a.m.

Ms. Byrom stated that the board had extended a contract to Mr. Rogelio Sandoval to serve as Interim Chief Appraiser alongside Mr. Amezquita until his retirement with Mr. Sandoval assuming the office thereafter. She added the contract would be executed upon Mr. Sandoval's signature.

Ms. DeBerry moved to extend a contract to Mr. Rogelio Sandoval to immediately begin serving as Interim Chief Appraiser assuming the office of chief appraiser upon Mr. Amezquita's retirement date. Mr. Gannon seconded the motion which was unanimously approved.

**N. Chief Appraiser's Reports**

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

**1. Financial Condition**

- a. Funds investment report through July, 2023.**
- b. Statement of revenues and expenses through July 31, 2023.**
- c. Designated cash funds report through July 31, 2023.**

Focusing on the month of July, Ms. Khantharoth informed the board that as of July 31, total deposits equaled \$11,184,342.31 at a rate of 3.12% with a year-to-date interest earned of \$125,261.98 and total collateral of \$12,058,318.10 She continued that total revenues collected were \$17,934,477 with a current surplus of \$5,096,600. She also stated there were no changes to the designated cash funds report.

**2. Appraisal Records**

- a. Presentation of appraisal roll report for the second quarter of the 2023 tax year as authorized by Section 25.25(b), Texas Tax Code.**

Mr. Sandoval noted there was one account listed on the 25.25(b) report.

- b. The board of directors will receive an update on the status of work regarding the 2023 appraisal roll.**

Mr. Sandoval informed the board that the district received 199,000 appeals for 2023 which was 20,000 more than the previous year, and that 36,539 appeals were still active. He continued that the district anticipated being complete by mid-November. Mr. Sandoval also informed the board an employee had been hit by a car while crossing the street the previous week. He continued that the district security guards and Human Resources Director Ms. Laura McCloud had acted immediately and the employee was recovering.

### 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.**

Ms. Jennifer Rodriguez, Executive Assistant/Media & Outreach Coordinator, stated the district was required by law to inform the board that staff had completed its cybersecurity training. She referred to an email from Ms. McCloud which stated the district was compliant as 100% staff had completed their training by July 28, 2023.

- b. **The chief appraiser will brief the board on the implementation of Section 6.0301 of the Texas Property Tax Code and its impact on the board of directors.**

Ms. Rodriguez reiterated previous statements regarding changes to the board as a result of Senate Bill 2, adding the board would now consist of nine members. She stated that in order to implement the necessary changes, the current appointment election would continue as is for a one-year term for the 2024 tax year, noting taxing units had already received notification of the nomination phase. She continued that the tax assessor-collector would now be a voting member, and the first popular election would take place in May of 2024, with the new members joining the board in July. Lastly, she noted staff was looking into necessary logistic changes to accommodate a larger board as well as updates to the board's policy, including a set meeting date.

### 4. Community Outreach

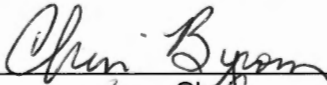
**The board of directors will receive a report regarding speaking engagements the district has recently participated in.**

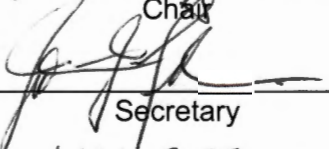
The board received a report from Ms. Rodriguez who informed them the district was still participating in workshops with the City of San Antonio, adding the last event for the year would take place in October.

Mr. Gannon brought up the importance of onboarding the new board members and offered his assistance creating a process. Mr. Amezcua stated that the district would coordinate with its counsel to conduct training.

### O. Adjourn

There being no further business, the September 13, 2023 board of directors meeting adjourned at 11:55 a.m.

  
\_\_\_\_\_  
Chair

  
\_\_\_\_\_  
Secretary

1 Nov. 2023  
\_\_\_\_\_  
Date

**STAFF SUMMARY SHEET**

**ISSUE:** Contract – Group Insurance

The board of directors may discuss and/or vote to authorize the chief appraiser to select the service providers and to enter into a contract with said providers for group insurance programs.



**Bexar Appraisal District**

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

DATE: 11/1/2023

**TYPE:**

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

**SERVICE/PRODUCT:**

Group Medical Insurance

**VENDOR NAME:**

Blue Cross Blue Shield Texas

**CONTRACT AMOUNT:**

\$118,000

**LOWEST BID/PROPOSAL:**

- Yes
- N/A
- No. If not, why \_\_\_\_\_

**PERIOD COVERED:**

January 1, 2024 - December 31, 2024

**LOCAL COMPANY:**

Yes

**REFERENCES:**

Yes

**NUMBER OF BIDS:**

2

**CURRENT VENDOR:**

United Health Care

**BUDGETED AMOUNT:**

\$140,500

**ORIGINATING DEPT.:**

Executive Services

**REVIEWED/APPROVED BY:**

HR Director

*[Signature]*

Finance Director

*[Signature]*

Chief Appraiser

*[Signature]*



3003 Matthew Adams Rd  
Yoakum, Texas 77995  
Email: [RiskManager@RiskManagers.us](mailto:RiskManager@RiskManagers.us)

18 October 2023

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

Re: Request for Proposals: Group Medical Insurance

Dear Ms. McCloud,

On August 2, 2023, the Bexar Appraisal District released a Request for Proposals (RFP) for fully insured Group Medical Insurance for an effective date of January 1, 2024.

The following carriers submitted proposals:

1. United HealthCare (UHC)
2. Blue Cross Blue Shield of Texas (BCBSTx)

#### **Evaluation Process**

The RFP specifications required respondents to develop proposals matching the current benefit structure to the best extent possible.

The Bexar Appraisal District's insurance committee evaluation process considered the relative importance of price, quality, service, and other factors set forth in the Request for Proposal specifications. Other factors include information/confirmation in areas such as provider access through PPO networks, availability of client services representative/s, COBRA support services, wellness programs, Employee Assistance Program/s.

#### **Proposal Review Summary**

- **UHC** submitted a renewal/proposal with a 9.9% increase over current premiums. This increase was based on a rate cap guarantee proposed with their 2023 proposal. All other benefits remained the same.
- **BCBSTx** offered a proposal with no increase over 2023 premiums along with a Transition Credit in the amount of \$40,000. BCBSTx also included a premium rate cap increase of no more than 9.5% for the 2025 plan year renewal.

**Recommendation**

With no increase in current premium rates, a 9.5% 2025 renewal cap guarantee and the offer of a \$40,000 transition credit, the committee's evaluation process identified the **BCBSTx** proposal as the most responsible offer that best fits the needs of plan participants for both costs and benefits.

With the pass on a premium increase offered by BCBSTx, Bexar Appraisal District premiums continue to remain below trend.

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

Please let me know if you need any additional information.

Sincerely,

*William Rusteberg*

**William Rusteberg**  
Risk Manager Tx. Lic. 149261

2024 Bexar Appraisal District  
Medical - Plan 2

	Current		Renewal		BCBSTx	
	UHC - Option 1 BCYD(POS Premier)		UHC - Option 1 BCYD(POS Premier)			
<b>Premiums</b>	2024 Rate Cap 9.9%				2025 Rate Cap 9.5%	
Employee Only 4	\$558.02		\$613.26		\$558.02	
Employee + Spouse 2	\$1,116.04		\$1,226.52		\$1,116.04	
Employee + Child(ren) 11	\$1,060.24		\$1,165.20		\$1,060.24	
Employee + Family 4	\$1,785.66		\$1,962.43		\$1,785.66	
<b>Estimated Annual Premium</b>	<b>\$279,233</b>		<b>\$306,876</b>		<b>\$279,233</b>	
<b>Percentage Change</b>	<b>0.00%</b>		<b>9.90%</b>		<b>0.00%</b>	
<b>Dollar Change</b>	<b>\$0</b>		<b>\$27,643</b>		<b>\$0</b>	
	<b>In-Network</b>	<b>Out-of-Network</b>	<b>In-Network</b>	<b>Out-of-Network</b>	<b>In-Network</b>	<b>Out-of-Network</b>
<b>Deductible</b>						
Individual	\$1,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Family	\$2,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
<b>Coinsurance</b>	<b>80%</b>	<b>50%</b>	<b>80%</b>	<b>50%</b>	<b>80%</b>	<b>50%</b>
<b>Annual Out-of-Pocket Maximum</b>						
Individual	\$4,000	\$10,000	\$6,350	\$10,000	\$6,350	\$10,000
Family	\$8,000	\$20,000	\$12,700	\$20,000	\$12,700	\$20,000
<b>PCP Office Co-Pay</b>	<b>\$35</b>	<b>50%</b>	<b>\$35</b>	<b>50%</b>	<b>\$35</b>	<b>50%</b>
Under 19 Co-Pay	\$0	50%	\$0	50%	\$35	50%
<b>SP Office Co-Pay</b>	<b>\$25/\$50</b>	<b>50%</b>	<b>\$35/\$70</b>	<b>50%</b>	<b>\$70</b>	<b>50%</b>
<b>Urgent Care (Non-Hospital)</b>	<b>\$75</b>	<b>50%</b>	<b>\$75</b>	<b>50%</b>	<b>\$75</b>	<b>50%</b>
<b>Telehealth</b>	<b>\$35</b>	<b>50%</b>	<b>\$0</b>	<b>50%</b>	<b>\$35</b>	<b>N/A</b>
<b>Hospitalization</b>	<b>80%</b>	<b>50%</b>	<b>80%</b>	<b>50%</b>	<b>80%</b>	<b>50%</b>
<b>Emergency Room</b>						
Facility	\$250 + 80%		\$250 + 80%		\$250 + 80%	
ER Physician	80%		80%		80%	
Non-Emergency					\$250/80%	\$250/50%
<b>Physician In-Patient</b>	<b>80%</b>	<b>50%</b>	<b>80%</b>	<b>50%</b>	<b>80%</b>	<b>50%</b>
<b>Physical Medicine Services</b>	<b>\$35</b>	<b>50%</b>	<b>\$35</b>	<b>50%</b>	<b>\$35</b>	<b>50%</b>
Deductible Apply	No	Yes	No	Yes	No	Yes
Number of Visits PCY	20	20	20	20	35	35
<b>Preventative Care - PCP &amp; SP (Occurrence Limits may Apply)</b>	<b>100%</b>	<b>50%</b>	<b>100%</b>	<b>50%</b>	<b>100%</b>	<b>50%</b>
<b>Prescription Drugs</b>						
Retail - 30 Day / MO 90 Day	Retail	MO	Retail	MO	Retail	MO
Generic	\$5	\$12.50	\$5	\$12.50	\$5	\$12.50
Preferred Brand	\$30	\$75	\$30	\$75	\$30	\$75
Non Preferred	\$65	\$162.50	\$65	\$162.50	\$65	\$162.50
Specialty	\$5,\$150,\$500		\$5,\$150,\$500		\$5,\$150,\$500	

**2024 Bexar Appraisal District  
Medical - Plan 2**

**Network:**  
**Rx:**  
**Telehealth:**  
**Service Representative:**  
**COBRA:**  
     **Cost:**  
**Wellness Program:**  
     **Cost:**  
**Employee Assistance Program:**  
     **Cost: #PEPM**  
**24 Hour Nurse Line:**  
**Actively at Work Waived:**  
**Pooling Point:**  
**Trend Factor:**  
**Deductible Carryover**  
**Transition Credit**  
**2025 Rate Cap**

<b>Current</b>	<b>Renewal</b>	<b>BCBSTx</b>
<b>UHC - Option 1 BCYD(POS Premier)</b>	<b>UHC - Option 1 BCYD(POS Premier)</b>	
<b>Choice Plus Network Solution</b>	<b>Choice Plus Network Solution</b>	<b>Blue Choice PPO</b>
<b>G71Y</b>	<b>G71Y</b>	<b>Broad Advantage</b>
<b>Included in Premium</b>	<b>Included in Premium</b>	<b>Included in Premium</b>
<b>Yes - Rhonda Brown</b>	<b>Yes - Rhonda Brown</b>	<b>Team - Sarah Benshetler</b>
<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
<b>\$.55 PEPM</b>	<b>\$.55 PEPM</b>	<b>\$75/\$10/\$10</b>
<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
<b>Included in Premium</b>	<b>Included in Premium</b>	<b>Included in Premium</b>
<b>Yes - 3 Sessions</b>	<b>Yes - 3 Sessions</b>	<b>Yes - 4 Sessions</b>
<b>Included in Premium</b>	<b>Included in Premium</b>	<b>Included in Premium</b>
<b>Virtual Visits</b>	<b>Virtual Visits</b>	<b>Included in Wellness</b>
<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
<b>Based on Size of BAD</b>	<b>Based on Size of BAD</b>	<b>\$75,000</b>
<b>9.6%</b>	<b>9.6%</b>	<b>Not Provided</b>
<b>No</b>	<b>No</b>	<b>Yes - 4th Quarter</b>
<b>No</b>	<b>No</b>	<b>Yes - \$40,000</b>
<b>No</b>	<b>No</b>	<b>Yes - 9.5%</b>

2024 Bexar Appraisal District  
Medical - Plan 1

	Current		Renewal		BCBSTx	
	UHC - Option 1 BCYD(POS Premier)		UHC - Option 1 BCYD(POS Premier)			
<u>Premiums</u>	2024 Rate Cap 9.9%				2025 Rate Cap 9.5%	
Employee Only 146	\$607.02		\$667.11		\$607.02	
Employee + Spouse 4	\$1,214.04		\$1,334.22		\$1,214.04	
Employee + Child(ren) 12	\$1,153.34		\$1,267.51		\$1,153.34	
Employee + Family 0	\$1,942.46		\$2,134.75		\$1,942.46	
<b>Estimated Annual Premium</b>	<b>\$1,287,854</b>		<b>\$1,415,341</b>		<b>\$1,287,854</b>	
<b>Percentage Change</b>	<b>0.00%</b>		<b>9.90%</b>		<b>0.00%</b>	
<b>Dollar Change</b>	<b>\$0</b>		<b>\$127,487</b>		<b>\$0</b>	
	In-Network	Out-of-Network	In-Network	Out-of-Network	In-Network	Out-of-Network
<b>Deductible</b>						
Individual	\$1,000	\$5,000	\$1,000	\$5,000	\$1,000	\$5,000
Family	\$2,000	\$10,000	\$2,000	\$10,000	\$2,000	\$10,000
<b>Coinsurance</b>	80%	50%	80%	50%	80%	50%
<b>Annual Out-of-Pocket Maximum</b>						
Individual	\$4,000	\$10,000	\$4,000	\$10,000	\$4,000	\$10,000
Family	\$8,000	\$20,000	\$8,000	\$20,000	\$8,000	\$20,000
<b>PCP Office Co-Pay</b>	\$25	50%	\$25	50%	\$25	50%
Under 19 Co-Pay	\$0	50%	\$0	50%	\$25	50%
<b>SP Office Co-Pay</b>	\$25/\$50	50%	\$25/\$50	50%	\$50	50%
<b>Urgent Care (Non-Hospital)</b>	\$75	50%	\$75	50%	\$75	50%
<b>Telehealth</b>	\$25	50%	\$25	50%	\$25	N/A
<b>Hospitalization</b>	80%	50%	80%	50%	80%	50%/\$250
<b>Emergency Room</b>						
Facility	\$250 + 80%		\$250 + 80%		\$250 + 80%	
ER Physician	80%		80%		80%	80%
Non-Emergency					\$250/80%	\$250/50%
<b>Physician In-Patient</b>	80%	50%	80%	50%	80%	50%
<b>Physical Medicine Services</b>	\$25	50%	\$25	50%	\$25	50%
Deductible Apply	No	Yes	No	Yes	No	Yes
Number of Visits PCY	20	20	20	20	35	35
<b>Preventative Care - PCP &amp; SP (Occurrence Limits may Apply)</b>	100%	50%	100%	50%	100%	50%
<b>Prescription Drugs</b>						
Retail - 30 Day / MO 90 Day	Retail	MO	Retail	MO	Retail	MO
Generic	\$5	\$12.50	\$5	\$12.50	\$5	\$13
Preferred Brand	\$30	\$75	\$30	\$75	\$30	\$75
Non Preferred	\$65	\$162.50	\$65	\$162.50	\$65	\$162.50
Specialty	\$5/\$150/\$500		\$5/\$150/\$500		\$5/\$150/\$500	

**2024 Bexar Appraisal District  
Medical - Plan 1**

**Network:**

**Rx:**

**Telehealth:**

**Service Representative:**

**COBRA:**

**Cost:**

**Wellness Program:**

**Cost:**

**Employee Assistance Program:**

**Cost: #PEPM**

**24 Hour Nurse Line:**

**Actively at Work Waived:**

**Pooling Point:**

**Trend Factor:**

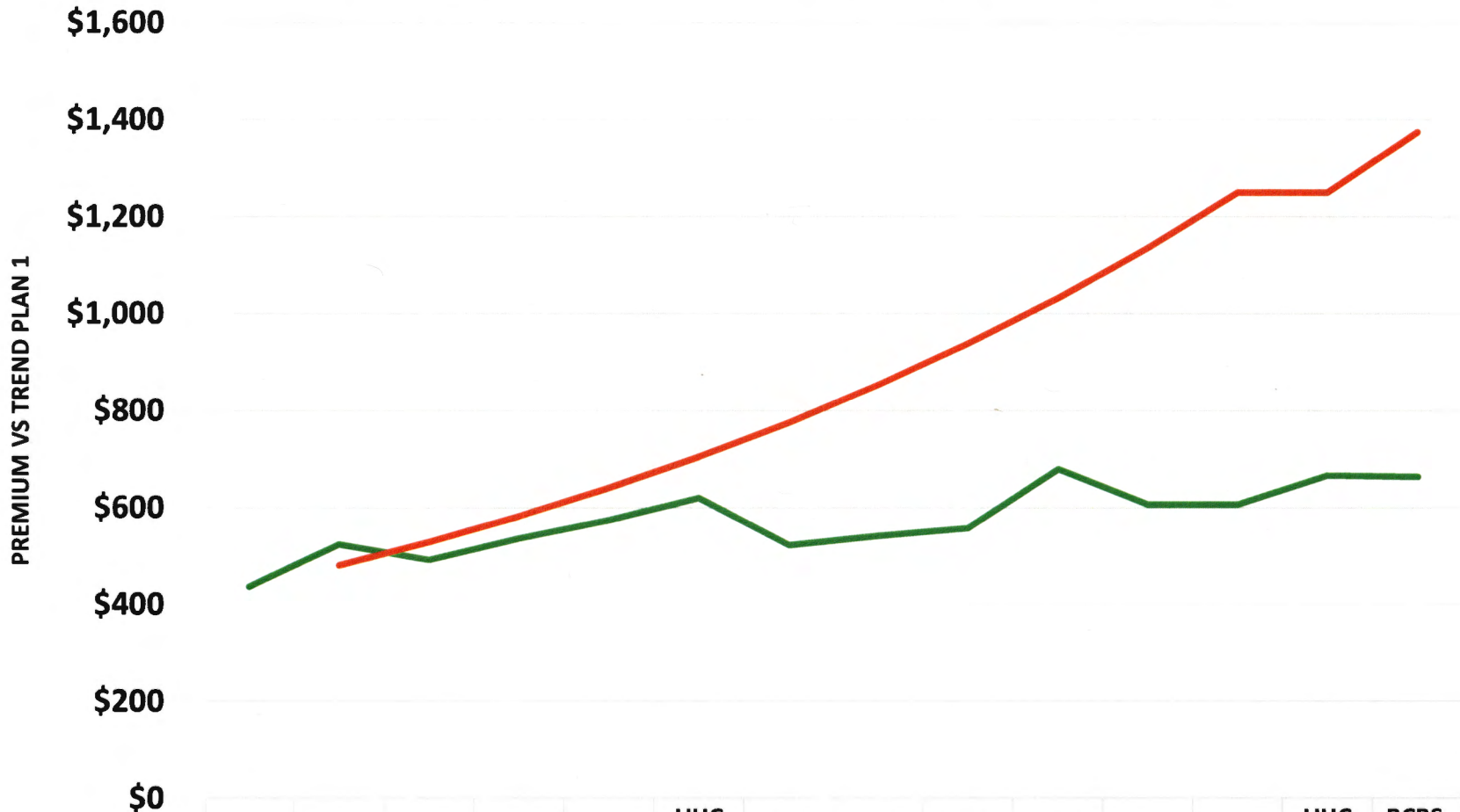
**Deductible Carryover**

**Transition Credit**

**2025 Rate Cap**

	<b>Current</b>	<b>Renewal</b>	
	<b>UHC - Option 1 BCYD(POS Premier)</b>	<b>UHC - Option 1 BCYD(POS Premier)</b>	<b>BCBSTx</b>
	<b>Choice Plus Network Solution</b>	<b>Choice Plus Network Solution</b>	<b>BlueChoice PPO</b>
	<b>G71Y</b>	<b>G71Y</b>	<b>Broad Advantage</b>
	<b>Included in Premium</b>	<b>Included in Premium</b>	<b>Included in Premium</b>
	<b>Yes - Rhonda Brown</b>	<b>Yes - Rhonda Brown</b>	<b>Team - Sarah Benshetler</b>
	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
	<b>\$.55 PEPM</b>	<b>\$.55 PEPM</b>	<b>\$75/\$10/\$10</b>
	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
	<b>Included in Premium</b>	<b>Included in Premium</b>	<b>Included in Premium</b>
	<b>Yes - 3 Sessions</b>	<b>Yes - 3 Sessions</b>	<b>Yes - 4 Sessions</b>
	<b>Included in Premium</b>	<b>Included in Premium</b>	<b>Included in Premium</b>
	<b>Virtual Visits</b>	<b>Virtual Visits</b>	<b>Included in Wellness</b>
	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
	<b>Based on Size of BAD</b>	<b>Based on Size of BAD</b>	<b>\$75,000</b>
	<b>9.6%</b>	<b>9.6%</b>	<b>Not Provided</b>
	<b>No</b>	<b>No</b>	<b>Yes - 4th Quarter</b>
	<b>No</b>	<b>No</b>	<b>Yes - \$40,000</b>
	<b>No</b>	<b>No</b>	<b>Yes - 9.5%</b>

# Bexar Appraisal District Premium History



	Aetna 2014	Aetna 2015	UHC 2016	UHC 2017	UHC 2018	UHC (Ren) 2019	BCBS 2019	BCBS 2020	BCBS 2021	BCBS 2022	UHC 2023	BCBS 2024	UHC (Ren) 2024	BCBS 9.5 2025
<b>Premium</b>	\$438	\$525	\$493	\$537	\$575	\$621	\$524	\$543	\$559	\$680	\$607	\$607	\$667	\$664
<b>Trend (10%)</b>		\$482	\$530	\$583	\$641	\$705	\$776	\$853	\$938	\$1,032	\$1,135	\$1,249	\$1,249	\$1,374

**STAFF SUMMARY SHEET**

**ISSUE:** Contract – Aerial Orthophotography

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



**Bexar Appraisal District**

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

DATE: 11/1/2023

**TYPE:**

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

**SERVICE/PRODUCT:**

Aerial Orthophotography

**VENDOR NAME:**

Nearmap U.S. Inc.

**CONTRACT AMOUNT:**

\$240,000

**LOWEST BID/PROPOSAL:**

- Yes
- N/A
- No. If not, why: Highest Evaluation Score and pricing

**PERIOD COVERED:**

January 1, 2024 -December 31, 2024

**LOCAL COMPANY:**

Yes

**REFERENCES:**

Yes

**NUMBER OF BIDS:**

6 Total Bids

**CURRENT VENDOR:**

Nearmap U.S. Inc

**BUDGETED AMOUNT:**

\$240,000

**ORIGINATING DEPT.:**

Geographic Information Systems

**REVIEWED/APPROVED BY:**

Department Director

[Signature]

Finance Director

[Signature]

Chief Appraiser

[Signature]

	<b>Vendor</b>					
	<b>Kucera International, Inc Willoughby, OH \$117,000.00</b>	<b>Fugro USA Land, Inc Houston, TX \$123,382.40</b>	<b>EagleView Rochester, NY \$80,160 ~ \$714,000</b>	<b>Sanborn Colorado Springs, CO \$99,752.00</b>	<b>Nearmap Lehi, UT \$240,000.00</b>	<b>Surveying and Mapping, LLC Austin, TX \$263,000.00</b>
<b>Compliance with RFP Instructions (5 pnts)</b>	5	5	5	5	5	5
<b>Technical Expertise (30 pnts)</b>	20	20	30	25	30	25
<b>Similar Project Experience (30 pnts)</b>	10	20	30	20	30	10
<b>Schedule and Availability (15 pnts)</b>	15	15	10	15	15	15
<b>Quality Control (15 pnts)</b>	10	5	15	15	10	5
<b>Other Factors (5 pnts)</b>	-	-	5	-	5	-
<b>Total (100 pnts)</b>	<b>60</b>	<b>65</b>	<b>95</b>	<b>80</b>	<b>95</b>	<b>60</b>

**STAFF SUMMARY SHEET**

**ISSUE:** Contract – Security Services

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



**Bexar Appraisal District**

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

DATE: 11/1/2023

**TYPE:**

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

**SERVICE/PRODUCT:**

Security Services

**VENDOR NAME:**

Lieutenant Gabriel P. Villarreal

**CONTRACT AMOUNT:**

\$173,124

**LOWEST BID/PROPOSAL:**

- Yes
- N/A
- No. If not, why \_\_\_\_\_

**PERIOD COVERED:**

1/1/24 - 12/31/24

**LOCAL COMPANY:**

Yes

**REFERENCES:**

Yes

**NUMBER OF BIDS:**

1

**CURRENT VENDOR:**

Lieutenant Gabriel P. Villarreal

**BUDGETED AMOUNT:**

\$300,000

**ORIGINATING DEPT.:**

Information Systems

**REVIEWED/APPROVED BY:**

Department Director

[Signature]

Finance Director

[Signature]

Chief Appraiser

[Signature]

SECURITY OFFICER SERVICES  
 PROPOSAL EVALUATIONS  
 Proposal No.: SECURITY2023

BASIS OF SELECTION	MAX SCORE	LT. Gabriel Villarreal	
A. The Vendors plan to provide the District with all Services described in the General Conditions and Specifications	25	Stated they will guard safety of employees, invitees and general public. Will provide traffic control, remove unruly people and loiterers. Provide staggered building and grounds inspection.	25
B. The Vendors experience in providing services complying with the requirements of this RFP	25	Has provided service to the District in the past and knows the terms of the contract.	25
C. The experience and training of the individuals which the Vendor proposes to provide Services	30	Listed individuals have 5-22 years of experience as Peace Officers. Extensive training from the Bexar County Sheriff's Department.	20
D. The Vendor's references from clients which are comparable to the District	10	Bexar Appraisal District 2013-present	10
E. The contractual terms which would govern the relationship between the District and the selected Vendor	5	No stated problems with terms of contract.	5
F. Any other factors relevant to the Vendor's capacity and willingness to satisfy the District	5	Active Shooter/Rapid Response course.	5

TOTAL 100      Hourly Rate - \$40      90  
 Add + \$2 for Admin  
 Contract Maximum -  
 Contract Maximum -  
 \$173,124.00

**STAFF SUMMARY SHEET**

**ISSUE:** Contract – Audit Services

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



**Bexar Appraisal District**

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

DATE: 11/1/2023

TYPE:

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

SERVICE/PRODUCT:

Audit Services

VENDOR NAME:

abip PC

CONTRACT AMOUNT:

\$33,000

LOWEST BID/PROPOSAL:

- Yes
- N/A
- No. If not, why Experience with BCAD

PERIOD COVERED:

1/1/24 - 12/31/24

LOCAL COMPANY:

- Yes

REFERENCES:

- Yes

NUMBER OF BIDS:

2

CURRENT VENDOR:

Weaver

BUDGETED AMOUNT:

\$35,000

ORIGINATING DEPT.:

Executive Services

REVIEWED/APPROVED BY:

Finance Director

Cynthia Kline

Chief Appraiser

[Signature]

**STAFF SUMMARY SHEET**

**ISSUE:** Contract – Temporary Staffing Services

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

# FINANCIAL AUDIT BID COMPARISONS

## RFP# - AUDIT2023

CRITERIA	ABIP	Pattillo, Brown & Hill
----------	------	------------------------

LOCATION San Antonio Waco Texas

Experience with Governmental Financial Statements <b>50 points</b>	45	In business for 20 years and has provided services to local governments for 8 years. Partners assigned to BCAD have a combined 50 years of governmental experience.	42	Knowledgeable of government auditing. Founded in 1923
References <b>20 points</b>	20	City of Alamo Heights City of San Marcos NEISD City Of Berne City of Fair Oaks Ranch	20	Tarrant CAD Dallas CAD McLennan CAD Henerson CAD Falls CAD
Experience <b>25 points</b>	25	Engagement Partner - 25 years Manager - 13 years Senior - 16years	25	Engagement Partner - 12 years Manager - 28 years Senior - 6 years
Prior experience with appraisal districts <b>5 points</b>	5	Yes Bexar Appraisal District	0	No
Estimated Cost -	\$32,175 - \$34,500		\$26,350 - \$27,950	

SCORE 95 87



**Bexar Appraisal District**

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

DATE: 11/1/2023

TYPE:

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

SERVICE/PRODUCT:

Temporary Services

VENDOR NAME:

Dependable Business Solutions

CONTRACT AMOUNT:

\$185,000

LOWEST BID/PROPOSAL:

- Yes
- N/A
- No. If not, why \_\_\_\_\_

PERIOD COVERED:

January 1, 2024 - December 31, 2024

LOCAL COMPANY:

Yes

REFERENCES:

Yes

NUMBER OF BIDS:

2

CURRENT VENDOR:

Dependable Business Solutions

BUDGETED AMOUNT:

\$189,500

ORIGINATING DEPT.:

Executive Services

REVIEWED/APPROVED BY:

Finance Director

Cyrt...

Chief Appraiser

Bo...

**TEMPORARY SERVICES BID COMPARISON**  
**IFB# - TEMP2023**

<b>CRITERIA</b>	<b>Morph Enterprise</b>	<b>Dependable Business Solutions</b>
<b>LOCATION</b>	Indian Trail, NC	San Antonio, TX
Vendors Experience <b>30 points</b>	30 Based on references provided, the temporary services have been for government IT positions. Business Consulting Services Public and Private	30 DBS has provided the District with temporary employees for 7 years.
Competitive pricing <b>40 points</b>	30 No Discount for timely payments. \$30.45/hr. from District; \$30.45/hr. for vendor's employees	35 3% discount if invoice paid within 20 days. \$21.05/hr. for District; \$15.25/hr. for vendor's employees
Vendor References <b>20 points</b>	15 Knowledge Services CyGna Inc Compaid Inc (CAI) Pro Rec Resource Solutions	20 OHSA SMC Kubra Data Transfer Diversified Global
Description of employee training <b>5 points</b>	5 Train Staff in using Assessment Tools and test for Candidate evaluation.	5 Computer Skill Testing Typing Speed Skill Assesment testing
Employee Minimum of 15.00 an hour <b>5 points</b>	5 Rate of 30.45 for staff	5 Rate 15.25
<b>SCORE</b>	<b>80</b>	<b>90</b>

**STAFF SUMMARY SHEET**

**ISSUE:** Backup/Disaster Recovery Solution Agreement

The board of directors may discuss and/or vote to authorize the chief appraiser to enter into a Backup/Disaster Recovery Solution agreement.



**Bexar Appraisal District**

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

DATE: 11/1/2023

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

SERVICE/PRODUCT: Back up Disaster Recovery Solution

VENDOR NAME: inNet (Unitrends)  
1st Yr., \$38,883.95, 2nd Yr. \$37,961.86

CONTRACT AMOUNT: 3rd Yr. \$37,961.86 TOTAL \$114,807.67

LOWEST BID/PROPOSAL:  Yes  
 N/A  
 No. If not, why DIR-TSO- 4332 Best Value

PERIOD COVERED: January 1, 2024 - December 31, 2024

REFERENCES:  Yes

NUMBER OF BIDS: N/A

CURRENT VENDOR: Unitrends

ORIGINATING DEPT.: Information Systems

REVIEWED/APPROVED BY:

Director

[Signature]

Finance Director

[Signature]

Chief Appraiser

[Signature]

**STAFF SUMMARY SHEET**

**ISSUE:** Network Upgrade

The board of directors may discuss and/or vote to authorize the chief appraiser to expend funds to upgrade the district's network.



**Bexar Appraisal District**

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

DATE: 11/1/2023

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

SERVICE/PRODUCT: Upgrade the District's Network

VENDOR NAME: Weaver Dell EMC

CONTRACT AMOUNT: \$150,000

LOWEST BID/PROPOSAL:  Yes  
 N/A  
 No. If not, why DIR-TSO- 3763

PERIOD COVERED: November 2, 2023 - November 1, 2024

REFERENCES:  Yes

NUMBER OF BIDS: N/A

CURRENT VENDOR: Weaver

ORIGINATING DEPT.: Information Systems

REVIEWED/APPROVED BY:

Director

[Signature]

Finance Director

[Signature]

Chief Appraiser

[Signature]

**STAFF SUMMARY SHEET**

**ISSUE:** TCDRS Cost of Living Adjustment

The chief appraiser will ask the board of directors to vote to authorize the funding of a 1% contribution to the Texas County & District Retirement System towards a Cost of Living Adjustment for retirees, contingent upon final approval of the budget amendment to encumber funds scheduled for December 2023.



# PLAN CUSTOMIZER FOR PLAN YEAR 2023

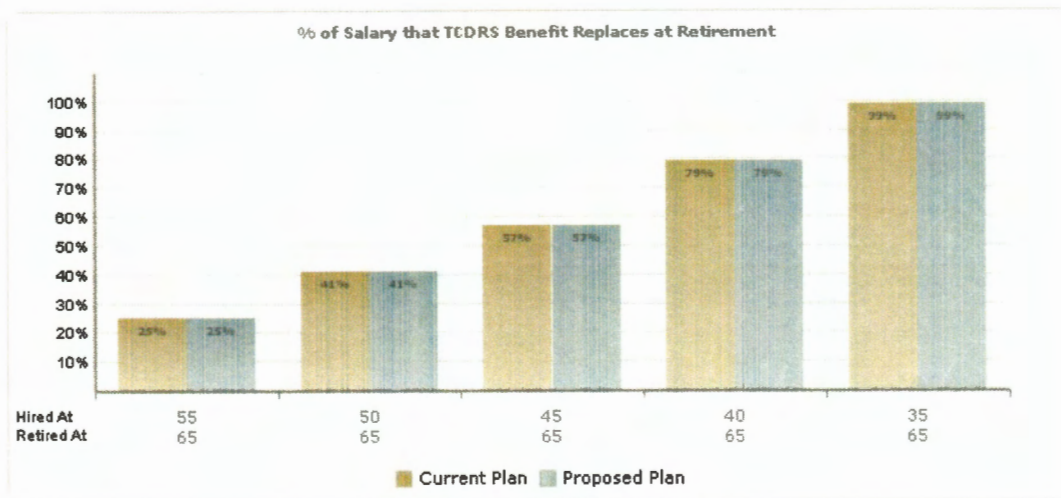
Bexar Appraisal District

## CURRENT AND PROPOSED PLAN COMPARISON

	Current Plan	1% Cola 2024
<b>Basic Plan Options</b>		
Employee Deposit Rate	7.00%	7.00%
Employer Matching	250%	250%
Application of Matching	Future Only	Future Only
Prior Service Credit	150%	150%
<b>Retirement Eligibility</b>		
Age 60 (Vesting)	10 yrs of service	10 yrs of service
Rule Of	75 yrs total age + service	75 yrs total age + service
At Any Age	30 yrs of service	30 yrs of service
<b>Optional Benefits</b>		
Partial Lump-Sum Payment at Retirement	Yes	Yes
Group Term Life	NONE	NONE
COLA	N/A	1% FLAT
<b>Retirement Plan Funding</b>		
Normal Cost Rate	9.92%	9.92%
UAAL/(OAAL) Rate	5.08%	5.06%
Required Rate	15.00%	14.98%
Elected Rate	16.18%	16.18%
Additional Employer Contribution	\$0.00	<b>\$517,344.84</b>
<b>Total Contribution Rate</b>		
Retirement Plan Rate	16.18%	16.18%
Group Term Life Rate	0.00%	0.00%
Total Contribution Rate	16.18%	16.18%
<b>Valuation Results</b>		
Actuarial Accrued Liability	\$94,459,561	\$94,938,584
Actuarial Value of Assets	\$89,114,899	\$89,596,150
Unfunded/(Overfunded) Actuarial Liability	\$5,344,662	\$5,342,434
Funded Ratio	94.3%	94.4%

## BENEFIT COMPARISON

This graph compares your current plan and your proposed plan in terms of what retiring employees will receive (as a percentage of their final salary) if they retire.

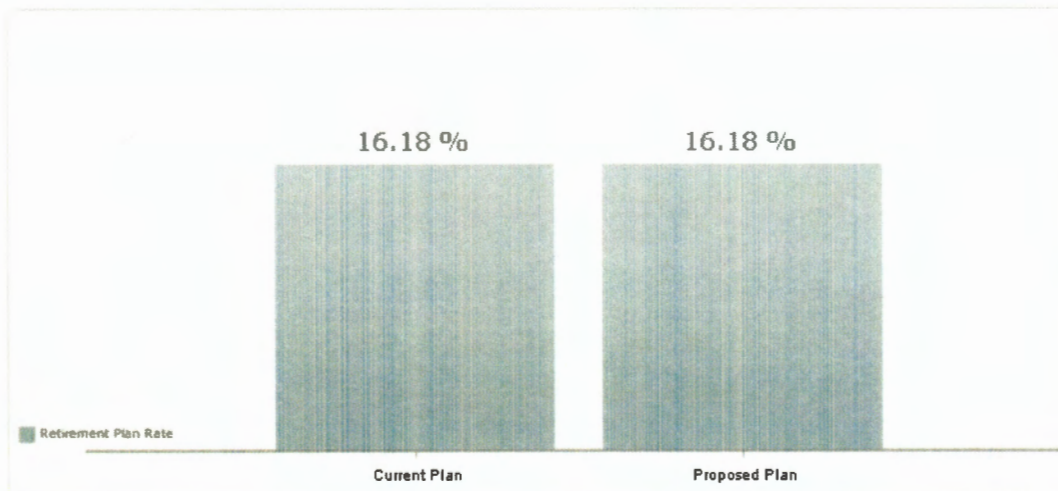


### Assumptions

- Employees are new hires and will work for you until retirement.
- Your current plan provisions will remain in effect through employee's retirement.
- Current laws governing TCDRS will continue as they are.
- Graded salary scales give bigger raises early in careers, with smaller raises later in careers (see Summary Valuation Report at [www.tcds.org/employer](http://www.tcds.org/employer)).
- Based on Single Life benefit.

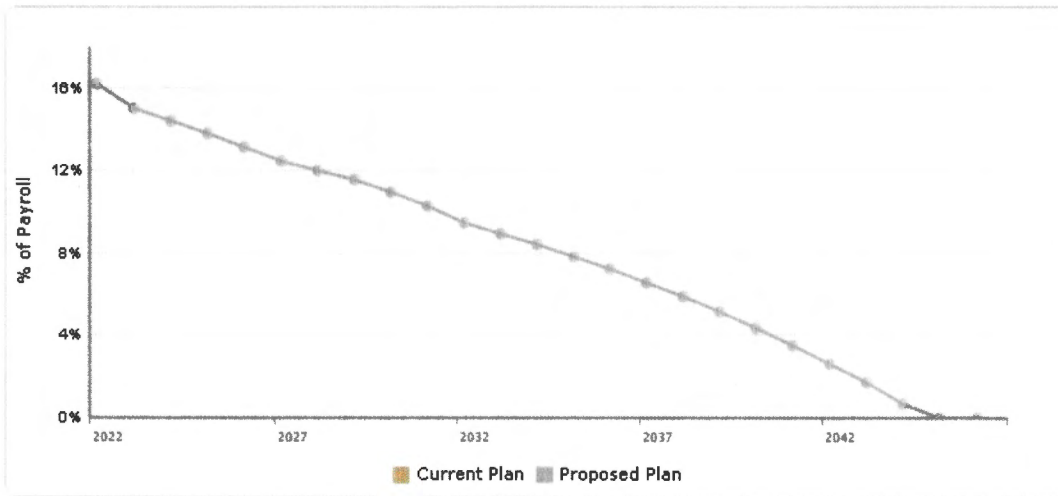
## PLAN RATE COMPARISON

This graph shows your total contribution rate for your current plan and your proposed plan.



## PLAN RATE PROJECTION

This is a projection of your future required contribution rate under your current plan of retirement benefits and a proposed plan from the Plan Customizer. Keep in mind that just by paying your plan's required rate, you are moving your plan toward 100% funded.

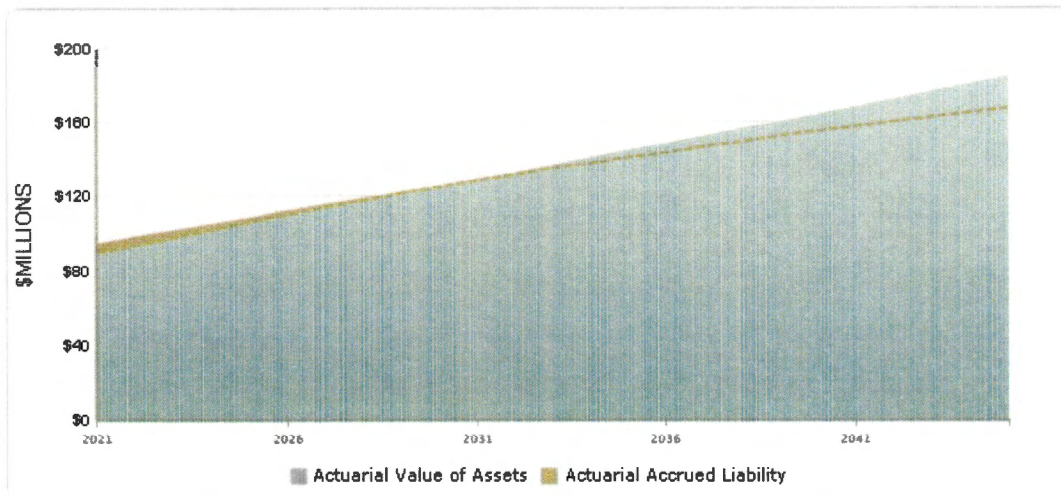


This is a projection and actual results will vary. This projection is based on the same data, methods and assumptions as those used in the December 31, 2020 actuarial valuation.

Year	Current Plan	Proposed Plan	Year	Current Plan	Proposed Plan
2022	16.18%	16.18%	2035	7.84%	7.83%
2023	15.00%	14.98%	2036	7.23%	7.22%
2024	14.41%	14.41%	2037	6.58%	6.57%
2025	13.79%	13.79%	2038	5.89%	5.88%
2026	13.14%	13.14%	2039	5.15%	5.15%
2027	12.44%	12.44%	2040	4.37%	4.36%
2028	12.03%	12.02%	2041	3.53%	3.53%
2029	11.55%	11.54%	2042	2.65%	2.64%
2030	10.98%	10.97%	2043	1.70%	1.70%
2031	10.31%	10.30%	2044	0.70%	0.69%
2032	9.46%	9.45%	2045	0.00%	0.00%
2033	8.95%	8.95%	2046	0.00%	0.00%
2034	8.41%	8.41%			

## ASSET & LIABILITY PROJECTION

This graph and table illustrate your plan's estimated assets and liabilities over time. By paying your required contribution rate, you are funding your plan liabilities over a closed 20-year period.



The difference between the actuarial accrued liability and the actuarial value of assets represents the unfunded actuarial accrued liability.

This is a projection and actual results will vary. This projection is based on the same data, methods and assumptions as those used in the actuarial valuation.

### Projected Valuation Results

Valuation Date	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded/(Overfunded) Actuarial Accrued Liability	Funded Ratio
12/31/2021	\$94,939,000	\$89,596,000	\$5,342,000	94.4%
12/31/2022	\$98,516,000	\$93,829,000	\$4,687,000	95.2%
12/31/2023	\$102,069,000	\$98,066,000	\$4,003,000	96.1%
12/31/2024	\$105,612,000	\$102,323,000	\$3,289,000	96.9%
12/31/2025	\$109,127,000	\$106,584,000	\$2,543,000	97.7%
12/31/2026	\$112,581,000	\$110,463,000	\$2,118,000	98.1%
12/31/2027	\$115,956,000	\$114,300,000	\$1,656,000	98.6%
12/31/2028	\$119,210,000	\$118,058,000	\$1,152,000	99.0%
12/31/2029	\$122,429,000	\$121,824,000	\$605,000	99.5%
12/31/2030	\$125,585,000	\$125,575,000	\$10,000	100.0%
12/31/2031	\$128,676,000	\$129,311,000	(\$635,000)	100.5%
12/31/2032	\$131,848,000	\$133,184,000	(\$1,336,000)	101.0%
12/31/2033	\$134,979,000	\$137,075,000	(\$2,096,000)	101.6%
12/31/2034	\$138,048,000	\$140,967,000	(\$2,919,000)	102.1%
12/31/2035	\$141,047,000	\$144,858,000	(\$3,811,000)	102.7%
12/31/2036	\$143,966,000	\$148,742,000	(\$4,776,000)	103.3%
12/31/2037	\$146,831,000	\$152,652,000	(\$5,821,000)	104.0%
12/31/2038	\$149,638,000	\$156,588,000	(\$6,950,000)	104.6%
12/31/2039	\$152,389,000	\$160,561,000	(\$8,172,000)	105.4%
12/31/2040	\$155,116,000	\$164,608,000	(\$9,492,000)	106.1%
12/31/2041	\$157,836,000	\$168,754,000	(\$10,918,000)	106.9%

**Projected Valuation Results**

<b>Valuation Date</b>	<b>Actuarial Accrued Liability</b>	<b>Actuarial Value of Assets</b>	<b>Unfunded/(Overfunded) Actuarial Accrued Liability</b>	<b>Funded Ratio</b>
12/31/2042	\$160,327,000	\$172,785,000	(\$12,458,000)	107.8%
12/31/2043	\$162,806,000	\$176,926,000	(\$14,120,000)	108.7%
12/31/2044	\$165,228,000	\$181,143,000	(\$15,915,000)	109.6%
12/31/2045	\$167,424,000	\$185,276,000	(\$17,852,000)	110.7%



**Plan Agreement for Plan Year 2024  
Bexar Appraisal District – 472  
Effective as of Jan. 1, 2024**

**Basic Plan Options**

Employee Deposit Rate:	7%
Employer Matching:	250%
Prior Service Credit:	150%

**Retirement Eligibility**

At 60 (Vesting)	10 years of service
Rule of	75 years total age + service
At Any Age	30 years of service

**Optional Benefits**

Partial Lump-sum Payment at Retirement:	Yes
Group Term Life:	None
COLA:	1% Flat-Rate

**Retirement Plan Funding**

Elected Rate:	16.18%
2023 Additional Employer Contribution:	\$517,344.84

**Total Contribution Rate**

Retirement Plan Rate:	16.18%
Group Term Life Rate:	N/A
Total Contribution Rate:	16.18%

Rates are contingent on receiving the additional employer contribution by Dec. 31, 2023.

**Certification**

I certify that the plan agreement for the participation of Bexar Appraisal District in TCDRS for the 2024 plan year truly and accurately reflects the official action taken during properly posted and noticed meeting on 11/01/23 (mm/dd/yy) by the Governing Board and such action is recorded in the official minutes.

Printed Name: Cheri Byrom Title: Chair

Authorized Signature: Cheri Byrom Date: November 1, 2023

**STAFF SUMMARY SHEET**

**ISSUE:** Board of Directors Manual

The board of directors may discuss and/or vote to approve the proposed changes to Articles I & II of the district's board of director's rules and procedures.

**ARTICLE 1**  
**ELECTION, TERM & GENERAL PROVISIONS**

- 1.1. Election:** Five directors are appointed pursuant to resolution of a vote by the taxing units that participate in the district and are entitled to vote as described in Texas Tax Code §6.03. Three directors will be elected by majority vote of the county voters at the general election for state and county officers. [PER TEX. TAX CODE § 6.0301 (c)(a)]

~~If the County assessor-collector is not appointed to the board by vote, the county assessor-collector will serve as an sixth, non-voting director in the capacity of ex officio director, member of the board.~~ Vacancies and recalls of board seats shall be handled according to TEX. TAX CODE §§ 6.03(l), 6.0301(f)(g) and 6.033, respectively.

- 1.2. Terms:** Members of the board appointed by the taxing units serve staggered four-year terms beginning January 1 of every other even numbered year. Elected members of the board serve staggered four-year terms beginning January 1 of every other odd-numbered year. [PER TEX. TAX CODE § 6.0301(e)] ~~Directors are elected in the fall of odd-numbered years. Each member serves a two-year term beginning on January 1 of the even-numbered years. [PER TEX. TAX CODE § 6.03(b)]~~

- 1.3. Eligibility:** Directors must meet all the eligibility requirements contained in the Texas Property Tax Code. Those requirements are summarized below for convenience; however, the statutory language contained in the Property Tax Code controls eligibility to serve.

**A.** In order to be eligible to serve on the board as an appointed or elected member, a director must be a resident of and have resided in the district for at least two years immediately prior to the date of appointment. [PER TEX. TAX CODE § 6.03(a)]

**B.** PER TEX. TAX CODE §§ 6.03 and 6.035, an individual is ineligible to serve on the board if:

1. the individual has been an employee of the district at any time during the preceding three years;
2. the individual is an employee of a taxing unit that participates in the district, unless they are also a member of the governing body or an elected official of a taxing unit that participates in the district;

3. the individual has served as a member of the board for all or part of five terms, unless they were the county assessor-collector at the time<sup>1</sup>;
  4. the individual is related within the second degree by consanguinity or affinity, as determined by Chapter 573 of the Texas Government Code, to an individual who is engaged in the business of appraising property for compensation for use in proceedings under the Property Tax Code or representing property owners for compensation in proceedings under the Property Tax Code in the district;
  5. the individual has engaged in the business of appraising property for compensation for use in proceedings under the Property Tax Code or has engaged in the business of representing property owners for compensation under the Property Tax Code in the district in the preceding three years;
  6. owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew, or should have known, of the delinquency, unless specific exceptions stated in the Texas Property Tax Code are met. [PER TEX. TAX CODE § 6.035(a)]; or
  7. if the individual or a business entity in which the individual has substantial interest is party to a contract with the district or a taxing unit that participates in the district if the contract relates to the performance of an activity governed by the Texas Property Tax Code. Substantial interest is defined as combined ownership by the individual and his/her spouse in the amount of at least 10% of the voting stock or shares or the individual or his/her spouse is a partner, limited partner, or officer of the business. [PER TEX. TAX CODE § 6.036]
- C. No later than 90 days after the date the member takes the oath of office or otherwise assumes responsibilities as a member of the board; each board member must complete a training course regarding Open Meetings and Public Information. These courses have been made available by the Attorney General on DVD, the Attorney General's website ([http://www.oag.state.tx.us/opinopen/og\\_training.shtml](http://www.oag.state.tx.us/opinopen/og_training.shtml)), and by any acceptable course of training offered by a governmental body or other entity. Each course should not be less than one and not more than two hours. Each board member will be provided with a certificate of course completion that will be filed at the district. [TEX. GOV'T CODE, §§ 551.005, 552.012]

Commented [561]: If you have a public information officer who is primarily responsible for open records, that person can take the course and the board members don't have to.

#### 1.4. Officers:

- A. The board shall elect a chair, vice-chair, and a secretary at the first open meeting of each calendar year to serve for one calendar year. [PER TEX. TAX CODE § 6.04]

<sup>1</sup> Terms prior to January 1, 2022 do not count toward the five-term limitation.

B. The chair shall preside over all the meetings of the board and call special meetings of the board, if necessary. Along with the secretary, the chair will sign all legal instruments requiring board signature. The chair will also perform legal duties required by the statute and have other powers and duties as prescribed by the board. The chair may vote on any matter coming before the board except as prohibited by the statute. The chair may direct the posting of any agenda item.

Commented [S62]: Normally, a member of a governmental body can put something on the agenda.

C. The vice-chair shall preside over the meetings in the absence of the chair and exercise all powers incident and necessary to presiding over the meetings in the absence of the chair. In doing so, the vice-chair will sign all legal documents requiring board signatures and perform any other functions as prescribed by the board.

D. The secretary shall provide for the recording of all of the proceedings of the meetings and shall give and post notice of all meetings as required by law. However, the chief appraiser may be assigned the preparation and submission of legal notices and the actual recording and transcription of the proceedings of any meeting may be delegated to clerical staff. The secretary shall preside over the meeting in the absence of both the chair and vice-chair.

1.5. **Compensation:** Board members shall not be compensated for service on the board; however, they may receive reimbursement for actual and necessary expenses incurred in the performance of their duties. In the event travel is necessary for appraisal district business, the district will pay all applicable registration fees and hotel expenses, and a per diem as reflected in the current *Travel/Training Expense Form* for District employees.

1.6 **Recall:** Directors may be recalled as provided in Section 6.033 of the Property Tax Code.

1.7 **Prohibited Contracts:**

A. The district may not enter into a contract with a director or with a business entity in which the director has a substantial interest.

B. A taxing unit participating in the district may not enter into a contract with a director or with a business entity in which the director has a substantial interest relating to the performance of an activity governed by the Property Tax Code. [PER TEX. TAX CODE § 6.036]

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**ARTICLE II**  
**MEETINGS OF THE BOARD OF DIRECTORS**

- 2.1. Place:** Meetings of the board, regular or special, must be held within the district's boundaries at a public place capable of accommodating the expected public attendance. The regular place for the meetings shall be at the district's office located at 411 North Frio, San Antonio, Texas 78207; however, the board may designate an alternate location if the need arises. The location of the meeting shall be set by the chair, unless set by a vote of the members of the board.
- 2.2. Regular Meeting:** Regular meetings of the board will be held at 10:00 am on the second Wednesday of every month as needed but not less than with notice at least once each quarter. During a tax unit election year, the December meeting will be held as soon as possible after December 15<sup>th</sup> in order to accommodate the voting deadline.
- 2.3. Special and/or Emergency Meetings:** Special or emergency meetings of the board may be called by the chair, or by the chief appraiser with approval from the chair. Emergency meetings may be called provided they meet the requirements of TEX. GOV'T CODE § 551.045.
- 2.4. Quorum:** At all meetings of the board, the presence of a majority of the members of the board shall constitute a quorum for the transaction of business. ~~Whenever the Bexar County Assessor-Collector serves on the board as an ex officio non-voting member, said ex officio member is counted towards determining a quorum at any meeting.~~ As long as quorum is present, the act of a majority of the directors present at a meeting shall be the act of the board.
- 2.5. Notice:** Meeting notices will be posted at least 72 hours before the scheduled meeting time as specified by TEX. GOV'T CODE §§ 551.043, 551.054. Members of the board and participating taxing units shall be notified at least three days in advance of regular or special meetings of the board. Notice of emergency meetings must be given at least four (4) hours in advance of the meeting time.

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Notice of regular or special meetings will be posted outside the district and on its internet website.

- 2.6. Agenda Preparation:** In consultation with the chair, the chief appraiser shall prepare the agenda for all meetings of the board. The chief appraiser may post an agenda item as needed. In addition, on written request to the chair by any director, the chief appraiser shall post an agenda item contained in the written request.
- 2.7. Executive Session:** For an executive or closed session, the board will follow the procedures authorized by law for exclusion of the public in deliberations under Chapter 551 of the Texas Government Code Sections 551.071, 551.072, 551.074, and 551.076. Certified minutes will be kept, except for private consultation with legal counsel under 551.071.
- 2.8. Rules:** Except as directed in these rules or by statute, meetings of the board shall be conducted by Robert's Rules of Order (latest revised edition). However, a failure to adhere to Robert's Rules of Order will not render void or voidable an action taken by the board in a properly noticed public meeting approved by a majority of the quorum present. At the board's discretion, discussion may be limited to agenda items. These rules of the board may be altered, amended or repealed and new rules adopted by the board at any meeting at which a quorum is present, provided notice of the proposed alteration is issued in conformity with the rules of the board and applicable law.
- 2.9. Communication:**
- A. Requests from a director for anything related to the operation of the district should be directed to the chief appraiser, or the person he designates.
  - B. A director shall not direct or require employees of the district to prepare reports derived from an analysis of information in existing records or to create a new record compiled from information in existing records of the district. Directives regarding the preparation of reports shall be made to the chief appraiser. Any report prepared for one director shall be delivered to all remaining directors.
  - C. Matters that have been identified "For Board Members Only" or "Confidential" are not to be shared with family members, community members, or others. Directors have a fiduciary duty to the district to safeguard the interests of the district for the sake of the community and taxpayers. Divulging confidential information can jeopardize the legal position of the district and impede the fiduciary duty owed to the district. Any request by the public for such information should be handled through the district's public information officer.
  - D. Pursuant to the Texas Property Tax Code Section 6.15, a member of the Board of Directors shall not directly or indirectly communicate with the chief appraiser on any matter relating to the appraisal of property by the district, except in:

Commented [SG3]: These boards do not intend to follow Robert's Rules of Order. The rules are a guide for the board.

1. an open meeting of the board or another public forum;
2. a closed meeting of the board held to consult with the board's attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the board and the board's attorney; or,
3. a transmission to the chief appraiser without comment of a complaint by a property owner or taxing unit about the appraisal of a specific property, provided that the transmission is in writing.

The provisions of Article 2.9E(1)-(2) above do not apply to a routine communication between the chief appraiser and the Bexar County Tax Assessor-Collector that relates to the administration of an appraisal roll, including communication made in connection with the certification, correction, or collection of an account, regardless of whether the Bexar County Assessor-Collector was appointed to the Board of Directors of the Bexar Appraisal District or serves as a nonvoting director.

- 2.10. Budget Hearings:** Each year, the board shall prepare a budget in accordance with TEX. TAX CODE § 6.06. The board may meet on or before the dates prescribed by statute to estimate the amount of money required for the next fiscal year. The board shall notify all taxing units of the meetings in which budget estimates are to be prepared.

Once the board has completed its budget estimates, the secretary shall notify all taxing units participating in the district of the amount of payment due if the board subsequently adopts the estimate as its official budget. The board has elected to waive the penalty and interest on a delinquent payment made under TEX. TAX CODE § 6.06(k). The board reserves the right to re-impose the penalty and interest on a delinquent payment if it becomes clear that the failure to pay is not supported by good cause.

Commented [564]: board is allowed to waive portion finding of good cause.

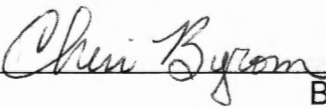
- 2.11 Reappraisal Plan Hearings:** Every even-numbered year, the board shall develop a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of TEX. TAX CODE §§ 6.05(i), 25.18. The board may meet on or before the dates prescribed in the statute and shall notify each taxing unit participating in the district of the hearing date, time, and location.

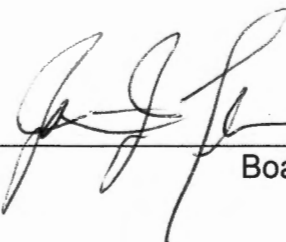
**RULES AND PROCEDURES OF THE BOARD OF DIRECTORS**  
**OF THE BEXAR APPRAISAL DISTRICT**

**ABOUT THE BEXAR APPRAISAL DISTRICT BOARD OF DIRECTORS**

The Bexar Appraisal District (the district) is governed by a board of directors (the board). The board's required duties and authority are prescribed by the Texas Property Tax Code; however, additional responsibilities and authority may be provided under other laws. Its primary duties include, but are not limited to, establishing the appraisal district office, hiring a chief appraiser, and adopting the appraisal district's annual operating budget and biennial reappraisal plan.

THESE RULES HAVE BEEN DULY PASSED, ADOPTED and APPROVED on this day  
November 1, 2023.

  
Board Chair

  
Board Secretary

**ARTICLE I**  
**ELECTION, TERM & GENERAL PROVISIONS**

- 1.1. Election:** Five directors are appointed pursuant to resolution of a vote by the taxing units that participate in the district and are entitled to vote as described in Texas Tax Code §6.03. Three directors will be elected by majority vote of the county voters at the general election for state and county officers. [PER TEX. TAX CODE § 6.0301 (c)]

The county assessor-collector serves as an *ex officio* director. Vacancies and recalls of board seats shall be handled according to TEX. TAX CODE §§ 6.03(l), 6.0301(f)(g) and 6.033, respectively.

- 1.2. Terms:** Members of the board appointed by the taxing units serve staggered four-year terms beginning January 1 of every other even numbered year. Elected members of the board serve staggered four-year terms beginning January 1 of every other odd-numbered year. [PER TEX. TAX CODE § 6.0301(e)]
- 1.3. Eligibility:** Directors must meet all the eligibility requirements contained in the Texas Property Tax Code. Those requirements are summarized below for convenience; however, the statutory language contained in the Property Tax Code controls eligibility to serve.

- A.** In order to be eligible to serve on the board as an appointed or elected member, a director must be a resident of and have resided in the district for at least two years immediately prior to the date of appointment. [PER TEX. TAX CODE § 6.03(a)]
- B.** PER TEX. TAX CODE §§ 6.03 and 6.035, an individual is ineligible to serve on the board if:
1. the individual has been an employee of the district at any time during the preceding three years;
  2. the individual is an employee of a taxing unit that participates in the district, unless they are also a member of the governing body or an elected official of a taxing unit that participates in the district;
  3. the individual has served as a member of the board for all or part of five terms, unless they were the county assessor-collector at the time<sup>1</sup>;
  4. the individual is related within the second degree by consanguinity or affinity, as determined by Chapter 573 of the Texas Government Code, to an individual

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<sup>1</sup> Terms prior to January 1, 2022 do not count toward the five-term limitation.

- who is engaged in the business of appraising property for compensation for use in proceedings under the Property Tax Code or representing property owners for compensation in proceedings under the Property Tax Code in the district;
5. the individual has engaged in the business of appraising property for compensation for use in proceedings under the Property Tax Code or has engaged in the business of representing property owners for compensation under the Property Tax Code in the district in the preceding three years;
  6. owns property on which delinquent taxes have been owed to a taxing unit for more than 60 days after the date the individual knew, or should have known, of the delinquency, unless specific exceptions stated in the Texas Property Tax Code are met. [PER TEX. TAX CODE § 6.035(a)]; or
  7. if the individual or a business entity in which the individual has substantial interest is party to a contract with the district or a taxing unit that participates in the district if the contract relates to the performance of an activity governed by the Texas Property Tax Code. Substantial interest is defined as combined ownership by the individual and his/her spouse in the amount of at least 10% of the voting stock or shares or the individual or his/her spouse is a partner, limited partner, or officer of the business. [PER TEX. TAX CODE § 6.036]
- C. No later than 90 days after the date the member takes the oath of office or otherwise assumes responsibilities as a member of the board; each board member must complete a training course regarding Open Meetings and Public Information. These courses have been made available by the Attorney General on DVD, the Attorney General's website ([http://www.oag.state.tx.us/opinopen/og\\_training.shtml](http://www.oag.state.tx.us/opinopen/og_training.shtml)), and by any acceptable course of training offered by a governmental body or other entity. Each course should not be less than one and not more than two hours. Each board member will be provided with a certificate of course completion that will be filed at the district. [TEX. GOV'T CODE, §§ 551.005, 552.012]

**1.4. Officers:**

- A. The board shall elect a chair, vice-chair, and a secretary at the first open meeting of each calendar year to serve for one calendar year. [PER TEX. TAX CODE § 6.04]
- B. The chair shall preside over all the meetings of the board and call special meetings of the board, if necessary. Along with the secretary, the chair will sign all legal instruments requiring board signature. The chair will also perform legal duties required by the statute and have other powers and duties as prescribed by the board. The chair may vote on any matter coming before the board except

as prohibited by the statute. The chair may direct the posting of any agenda item.

C. The vice-chair shall preside over the meetings in the absence of the chair and exercise all powers incident and necessary to presiding over the meetings in the absence of the chair. In doing so, the vice-chair will sign all legal documents requiring board signatures and perform any other functions as prescribed by the board.

D. The secretary shall provide for the recording of all of the proceedings of the meetings and shall give and post notice of all meetings as required by law. However, the chief appraiser may be assigned the preparation and submission of legal notices and the actual recording and transcription of the proceedings of any meeting may be delegated to clerical staff. The secretary shall preside over the meeting in the absence of both the chair and vice-chair.

**1.5. Compensation:** Board members shall not be compensated for service on the board; however, they may receive reimbursement for actual and necessary expenses incurred in the performance of their duties. In the event travel is necessary for appraisal district business, the district will pay all applicable registration fees and hotel expenses, and a per diem as reflected in the current *Travel/Training Expense Form* for District employees.

**1.6 Recall:** Directors may be recalled as provided in Section 6.033 of the Property Tax Code.

**1.7 Prohibited Contracts:**

A. The district may not enter into a contract with a director or with a business entity in which the director has a substantial interest.

B. A taxing unit participating in the district may not enter into a contract with a director or with a business entity in which the director has a substantial interest relating to the performance of an activity governed by the Property Tax Code. [PER TEX. TAX CODE § 6.036]

**ARTICLE II**  
**MEETINGS OF THE BOARD OF DIRECTORS**

- 2.1. **Place:** Meetings of the board, regular or special, must be held within the district's boundaries at a public place capable of accommodating the expected public attendance. The regular place for the meetings shall be at the district's office located at 411 North Frio, San Antonio, Texas 78207; however, the board may designate an alternate location if the need arises. The location of the meeting shall be set by the chair, unless set by a vote of the members of the board.
- 2.2. **Regular Meeting:** Regular meetings of the board will be held at 10:00 am on the second Wednesday of every month as needed but not less than once each quarter. During a tax unit election year, the December meeting will be held as soon as possible after December 15<sup>th</sup> in order to accommodate the voting deadline.
- 2.3. **Special and/or Emergency Meetings:** Special or emergency meetings of the board may be called by the chair, or by the chief appraiser with approval from the chair. Emergency meetings may be called provided they meet the requirements of TEX. GOV'T CODE § 551.045.
- 2.4. **Quorum:** At all meetings of the board, the presence of a majority of the members of the board shall constitute a quorum for the transaction of business. As long as quorum is present, the act of a majority of the directors present at a meeting shall be the act of the board.
- 2.5. **Notice:** Meeting notices will be posted at least 72 hours before the scheduled meeting time as specified by TEX. GOV'T CODE §§ 551.043, 551.054. Members of the board and participating taxing units shall be notified at least three days in advance of regular or special meetings of the board. Notice of emergency meetings must be given at least four (4) hours in advance of the meeting time. Notice of regular or special meetings will be posted outside the district and on its internet website.
- 2.6. **Agenda Preparation:** In consultation with the chair, the chief appraiser shall prepare the agenda for all meetings of the board. The chief appraiser may post an agenda item as needed. In addition, on written request to the chair by any director, the chief appraiser shall post an agenda item contained in the written request.
- 2.7. **Executive Session:** For an executive or closed session, the board will follow the procedures authorized by law for exclusion of the public in deliberations under Chapter 551 of the Texas Government Code Sections 551.071, 551.072, 551.074, and 551.076. Certified minutes will be kept, except for private consultation with legal counsel under 551.071.

**2.8 Rules:** Except as directed in these rules or by statute, meetings of the board shall be conducted by Robert's Rules of Order (latest revised edition). However, a failure to adhere to Robert's Rules of Order will not render void or voidable an action taken by the board in a properly noticed public meeting approved by a majority of the quorum present. At the board's discretion, discussion may be limited to agenda items. These rules of the board may be altered, amended or repealed and new rules adopted by the board at any meeting at which a quorum is present, provided notice of the proposed alteration is issued in conformity with the rules of the board and applicable law.

**2.9. Communication:**

- A.** Requests from a director for anything related to the operation of the district should be directed to the chief appraiser, or the person he designates.
- B.** A director shall not direct or require employees of the district to prepare reports derived from an analysis of information in existing records or to create a new record compiled from information in existing records of the district. Directives regarding the preparation of reports shall be made to the chief appraiser. Any report prepared for one director shall be delivered to all remaining directors.
- C.** Matters that have been identified "For Board Members Only" or "Confidential" are not to be shared with family members, community members, or others. Directors have a fiduciary duty to the district to safeguard the interests of the district for the sake of the community and taxpayers. Divulging confidential information can jeopardize the legal position of the district and impede the fiduciary duty owed to the district. Any request by the public for such information should be handled through the district's public information officer.
- D.** Pursuant to the Texas Property Tax Code Section 6.15, a member of the Board of Directors shall not directly or indirectly communicate with the chief appraiser on any matter relating to the appraisal of property by the district, except in:
  - 1. an open meeting of the board or another public forum;
  - 2. a closed meeting of the board held to consult with the board's attorney about pending litigation, at which the chief appraiser's presence is necessary for full communication between the board and the board's attorney; or,
  - 3. a transmission to the chief appraiser without comment of a complaint by a property owner or taxing unit about the appraisal of a specific property, provided that the transmission is in writing.

The provisions of Article 2.9E(1)-(2) above do not apply to a routine communication between the chief appraiser and the Bexar County Tax Assessor-Collector that relates to the administration of an appraisal roll,

including communication made in connection with the certification, correction, or collection of an account, regardless of whether the Bexar County Assessor-Collector was appointed to the Board of Directors of the Bexar Appraisal District or serves as a nonvoting director.

- 2.10. Budget Hearings:** Each year, the board shall prepare a budget in accordance with TEX. TAX CODE § 6.06. The board may meet on or before the dates prescribed by statute to estimate the amount of money required for the next fiscal year. The board shall notify all taxing units of the meetings in which budget estimates are to be prepared.

Once the board has completed its budget estimates, the secretary shall notify all taxing units participating in the district of the amount of payment due if the board subsequently adopts the estimate as its official budget. The board has elected to waive the penalty and interest on a delinquent payment made under TEX. TAX CODE § 6.06(k). The board reserves the right to re-impose the penalty and interest on a delinquent payment if it becomes clear that the failure to pay is not supported by good cause.

- 2.11 Reappraisal Plan Hearings:** Every even-numbered year, the board shall develop a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of TEX. TAX CODE §§ 6.05(i), 25.18. The board may meet on or before the dates prescribed in the statute and shall notify each taxing unit participating in the district of the hearing date, time, and location.

**ARTICLE III**  
**CONFLICTS OF INTEREST AND REQUIRED DISCLOSURES**

**CHAPTER 176, LOCAL GOVERNMENT CODE**

- 3.1. Disclosure of Conflicts of Interests:** Directors are subject to the provisions of Chapter 176 of the Texas Local Government Code. Those requirements are summarized below for convenience, but the actual language of the statutes should always be consulted and followed.
- 3.2. Requirements:** Consistent with those provisions, when a vendor seeks to enter into a contract with the district, does enter into a contract with the district, or is an agent in the business of the person who enters or seeks to enter into a contract with the district, a director shall notify the chief appraiser and finance director, and shall file a sworn *Local Government Officer Conflicts Disclosure Statement* if the vendor has an employment or other business relationship with the director or has an employment or other business relationship with a family member of the director and one of the following occur:
- A.** The aforementioned relationship results in the director (or the director's family) receiving taxable income that exceeds \$2,500 during the 12-month period preceding the date that the director becomes aware that:
1. the contract has been executed; or,
  2. the district is considering executing the contract; OR
- B.** The aforementioned relationship results in the director (or the director's family) receiving one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date that the director becomes aware that:
1. the contract has been executed; or,
  2. the district is considering executing the contract.
- 3.3.** The conflicts disclosure statement is not required when the gift accepted by the board member or said member's family is a) given by a family member of the person accepting the gift; b) is a political contribution as defined under law; or, c) is food, lodging, transportation or entertainment accepted as a guest.
- 3.4.** The content of the aforementioned disclosure statement is promulgated by the Ethics Commission. The statement must be filed by 5pm on the 7<sup>th</sup> business day after the date the director becomes aware of the facts that require the statement.

- 3.5. The conflicts provisions of Chapter 176 of the Local Government Code are extended to the chief appraiser, the assistant chief appraisers, and the finance director of the Bexar Appraisal District. All requirements of the board regarding Chapter 176 and this conflicts policy are also applicable to said employee.

#### **CHAPTER 171, LOCAL GOVERNMENT CODE**

- 3.6 A director must file an affidavit disclosing that the director has a substantial interest in a business entity that is involved in a matter before the board or has a substantial interest in real property involved with a matter before the board. The director must disclose the nature and extent of the interest and must refrain from further participation in the matter. The affidavit must be filed with the record keeper for the district before any vote or decision on the matter.
- 3.7 A director has a substantial interest in a business if the director owns 10% or more of the voting stocks or shares, or owns 10% or more or \$15,000 or more of the fair market value of the business, or received funds in the previous year of more than 10% of the director's gross income. A director has a substantial interest in real property if the interest owned has a fair market value of more than \$2500.

#### **OTHER PROVISIONS**

- 3.8 Directors are subject to other ethical and conflict prohibitions under the law including, but not limited to, prohibitions against nepotism, quid pro quo gifts, and using the office for personal gain. Directors should consult with legal counsel with any questions to ensure that they are not engaging in prohibited behavior.

**ARTICLE IV**  
**BOARD OF DIRECTORS ACKNOWLEDGES REGULATION OF**  
**APPRAISERS BY THE TEXAS DEPARTMENT OF LICENSING AND REGULATION**

- 4.1. The Bexar Appraisal District Board of Directors finds that the funding authorized in this Article IV of the rules is in furtherance of a public purpose. Under Article IV, an expenditure above \$ 50,000 will require board consent.
- 4.2. The board acknowledges that every appraiser on staff who engages in the practice of property tax appraisal is required to be registered with The Texas Department of Licensing and Regulation (TDLR) and is required to keep the registration current and in good standing. Each appraiser is required to achieve the required continuing education credits to keep the registration current under the law, and to maintain a level of professionalism at all times. To that end, the board will provide the funding necessary in its annual budget to fund initial and successive registration, so long as the employee is actively engaged in property tax appraisal on behalf of the district, and remains in good standing with the district and TDLR. The board will further fund all training required for certification and recertification for every appraiser in good standing with the district and TDLR.
- 4.3. The board recognizes that TDLR has an enforcement procedure to handle all complaints filed against registrants. The board is advised that every complaint filed against a registrant can initiate an open investigation where findings of facts and circumstances are sought. These investigations include TDLR investigative staff as well as prosecutorial staff to make the investigations pursuant to law. The board in recognition of the level of investigation, prosecution, and enforcement of TDLR's rules hereby authorizes the chief appraiser to exercise all necessary discretionary decision-making, take all steps necessary to investigate and respond to said complaints, including but not limited to, retaining legal counsel to defend his staff during any such investigations. The chief appraiser will actively monitor the proceeding(s) and keep the board apprised as necessary when an open investigation exists, and in accordance with the district's current finance policy will seek approval from the board for any legal costs, including attorney fees, exceeding \$50,000.
- 4.4. The board further acknowledges that the district will not provide legal representation to any employee of the district whose conduct is determined wrongful and/or whose employment is terminated by the district.

**ARTICLE V**  
**GENERAL POLICY AND PROCEDURE FOR PUBLIC ACCESS**  
**TO THE BOARD OF DIRECTORS**

**5.1. General Policy:**

- A.** It is the policy of the board to provide the public with a reasonable opportunity to address the board on the subject of policies and procedures of the district, the Bexar Appraisal District Appraisal Review Board, and on any issue under the board's jurisdiction. At each regularly scheduled meeting, the chair of the board shall announce that comments received timely via email shall be read into the record, and that individuals wishing to address the board on such policies, procedures or issues in person may have three minutes to speak. The chair may grant additional time for the person speaking. If a large number of persons wish to speak to the board, the board may vote to reduce each person's time for speaking as may be reasonably necessary to allow the board to complete its business and adjourn the meeting at a reasonable time. [TEX. TAX CODE § 6.04(d)]
- B.** If a person who does not speak English or Spanish wishes to address the board at a meeting, and that person is unable to bring an interpreter, the person should notify the taxpayer liaison officer (TLO) as soon as reasonably possible prior to the meeting. Arrangements for an interpreter will be made when possible. If an interpreter cannot be secured in time for the meeting, one will be secured for the next regular board meeting. The TLO shall inform the board at the meeting of the request received and the reason for the inability to provide an interpreter. This same procedure applies to anyone who communicates by sign language. [TEX. TAX CODE § 6.04(e)]
- C.** If a person has a disability that prevents that person from entering the district's office or the room where the board's meeting is being held, or that otherwise prevents the person from having access to the board, the person should notify the TLO in writing as soon as reasonably possible. The notice should describe the person's disability and the manner in which it prevents the person from having access to the board's location. [TEX. TAX CODE § 6.04(e)]
- D.** Upon receiving such a notice, the TLO shall determine whether the person's access to the Board's location can be reasonably accommodated:
1. by some temporary modification of the district's office that is practicable under the circumstances;
  2. by some other means of assistance from the employees of the district that is practicable and safe under the circumstances; or

3. by having the board relocate its meeting to some other room or part of the district's office.
- E. If the person cannot be given access to the board in such a manner, the TLO shall arrange for the person to address the board by telephone from some other location using a speakerphone. Under such circumstances, the TLO shall inform the board at the meeting of the reasons that the person was not able to address the board in person.
- F. The written public notices of the board's meetings shall contain in English and Spanish a brief description of the board's policy concerning public access to the board, as follows:

*"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 (TLO) 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."*

- 5.2. Access by Disabled Persons Generally:** To the extent practicable, the TLO shall make sure that the district's office where the board holds its meetings is accessible to persons in wheelchairs and other persons with disabilities that affect their mobility. The measures to be taken by the TLO shall include, but need not be limited to, the following:
- A. the reservation of at least two parking spaces for handicapped persons (as close as possible to the entrance to the district's office);
  - B. the installation of necessary ramps inside and outside the district's office; and
  - C. the installation of railings and other modifications necessary to provide access to the district's restrooms.

**5.3. Assistance to the TLO:** At all times pursuant to Section 6.052(a) of the Texas Property Tax Code, the TLO remains the administrator of the public access functions required by Sections 6.04(d)-(e) of the Texas Property Tax Code and pursuant to policy enumerated at Articles 5.1 through 5.2 herein. The Customer Information and Assistance Director shall assist the TLO in the practical and detailed coordination of the aforementioned public access functions and, in the absence of the TLO, may assist the public in ensuring access to the Board.

**5.4. Resolving Complaints:**

**A.** The board will consider complaints about itself, the district, the Appraisal Review Board, or any of the following persons, if the action which is the subject of the complaint was taken in such person's official capacity:

1. a member of the Board of Directors;
2. a member of the Appraisal Review Board;
3. the chief appraiser;
4. any employee of the Bexar Appraisal District; and
5. any private person or firm who, by contract, performs contractual functions for the Bexar Appraisal District.

**B.** A complaint may be filed with the Board regarding any matter the Board has authority to resolve. The Board generally does not have authority over the substance of challenges, protests or motions before the ARB. Those matters should be resolved through the administrative and post-administrative remedies contained in the Texas Property Tax Code.

**C.** A complaint must be filed in writing and addressed to the chair of the board of directors, the board itself or the TLO. Complaints may be sent by email or regular mail to:

Bexar Appraisal District  
Post Office Box 830248  
San Antonio, TX 78283-0248

**D.** The chair of the board at any time may refer a complaint received since the board's last regular meeting to the TLO for investigation.

**E.** At each regular meeting, the board shall request the TLO report on the status of all the pending and resolved complaints that have been filed with the board.

- F.** The board's deliberations at its meetings with respect to complaints shall occur in open session or executive session as authorized by the Texas Open Meetings Act.
- G.** In response to each complaint referred to him by the board or by the chair, the TLO) shall investigate the validity of the complaint, conduct an investigation, and attempt to resolve the complaint. The TLO shall report to the board at its meetings on the result of the investigations and recommendations with respect to complaints.
- H.** Each employee and official of the district shall cooperate fully with an investigation conducted by the TLO.
- I.** When a complaint is pending, at least once each calendar quarter, the board shall notify the parties to the complaint (both the complaining party and the party against whom the complaint is filed) in writing of the status of the complaint unless such notice would jeopardize and undercover investigation. The board shall notify the parties when a complaint is finally resolved. The TLO shall prepare proposed notices for consideration by the board, and shall deliver the notices approved by the board.

**STAFF SUMMARY SHEET**

**ISSUE:** Chief Appraiser Separation Agreement

The board of directors may discuss and/or vote to approve the standard terms of separation and release of claims for the retiring chief appraiser.

[Date]

By Hand Delivery

Employee Name

Address

City, State Zip Code

**Re: Terms of Separation from Employment and Release of Claims**

Dear [name]:

The purpose of this letter ("Agreement") is to memorialize our agreement regarding the terms and conditions of your separation from employment with the Bexar Appraisal District ("District") and the status of your benefits.

1. **Background.** You are a senior executive of the District with an exemplary record of performance. You have notified us of your intent to resign effective \_\_\_\_\_. As a small token of the District's gratitude and esteem for your service, we are offering to supplement your retirement with an additional payment of severance.

2. **Separation.** Your separation from employment with the District is effective [DATE] ("Effective Date of Separation").

3. **Final Paycheck.** On [DATE], you will receive a payment for half of your unused sick leave and any vacation leave that is accumulated but unused (if any), plus your regular semi-monthly salary through the Effective Date of Separation.

4. **Severance Payment.** The District does not have an obligation to provide severance pay to employees whose employment has been terminated. However, if you sign this Agreement and thereby agree to be bound by its terms, and so long as you do not revoke it, you will receive a separate payment in the amount of \$\_\_\_\_\_, less applicable legal withholdings. This payment will be made the latter of the first regularly scheduled payday that occurs eight (8) days after you have signed this Agreement or the date of your final paycheck. You will not receive this payment if you do not sign this Agreement. If you revoke this Agreement within the seven (7)-day period after you have signed it, the District will not be obligated to make this payment to you.

5. **No Disparagement.** By signing this Agreement, you agree to refrain from making any derogatory or disparaging remarks regarding your employment with or separation from the District or regarding the financial condition, services, management, officers, employees, agents, or operations of the District at any time. You understand that failure to comply with these requirements will render you liable to the District for damages, including attorney's fees, and will excuse the District's obligation to make the payment described in Paragraph 4 of this Agreement.

6. **Release of Claims.** In consideration of the District's agreement to offer the payment described in Paragraph 4 of this Agreement, the adequacy and sufficiency of which is acknowledged by the parties signatures below, you hereby release and forever discharge the District, its affiliated and related entities, and all their past, present, and future officers, board members, insurance carriers, agents, servants, employees, successors, assigns, and attorneys, jointly and severally (collectively, "Released Parties"), from any and all manner of actions, suits proceedings, claims, damages interest, benefits, and all other demands of any kind or character whatsoever, in law or in equity, in any way directly or indirectly related to or connected with your employment or separation from the District, including but not limited to violation or alleged violation of any employment, bonus, or other compensation agreement with the District (including but not limited to claims for payment of accumulated but unused benefits such as vacation or sick leave, or for any bonus or other deferred compensation), or arising under the Civil Rights Act of 1964, the Civil Rights Act of 1991, the Age Discrimination in Employment Act, the Americans with Disabilities Act, the Employee Retirement Income Security Act, the Family and Medical Leave Act, or any other federal, state or local human or civil rights, wage, or labor laws, or whether founded upon tort, contract, negligence, or breach of any kind of alleged duty or on any other basis whatsoever, arising on or before the date you sign this Agreement. Your release of the Released Parties is intended to be construed as broadly as possible and as all-encompassing as permitted by law and it is the intent of the parties that this release shall fully and finally resolve any and all claims that you may have against the Released Parties. Any claims not released are hereby assigned to the District.

7. **Future Cooperation.** Subsequent to the Effective Date of Separation, you agree to cooperate with the District and be available to answer any questions that may arise concerning work that you performed for the District. You agree to cooperate fully with the District and its counsel in connection with any legal matters relating to the District in which the District determines that you are a relevant witness. Your cooperation will include meeting with the District's attorneys, providing the attorneys with requested information, consenting to depositions and interviews, and appearing as a witness on behalf of the District in any private or government lawsuit in which the District is a party, or any government investigation, formal or informal, in which the

District is a target, subject, or called upon to be interviewed or examined under oath as a third party. Except as otherwise provided in this Agreement, and with respect to any such depositions, interviews, and appearances, you agree to be represented by the District's counsel and to work with such counsel in preparation therefore.

8. ***Voluntary Participation.*** You agree that you will not, without the District's consent, voluntarily assist or cooperate in any way with any party or attorney in any private lawsuit in which the District is a party. You further agree that you will not voluntarily participate in any such action, and that you will not solicit, encourage, or do anything to induce any party to bring such an action. You further agree to provide the District, within 72 hours, written notice if any party or attorney not affiliated with the District attempts to contact you in connection with any such action.

9. ***Involuntary Participation.*** You agree to fully cooperate with the District and its counsel in connection with any legal matters relating to the District in which you are called as an involuntary witness (by subpoena or other compulsory process), meeting with the District's attorneys, providing the attorneys with requested information, and working with the attorneys in preparation for your involuntary appearance. Except as otherwise provided in this letter, with respect to any such involuntary appearance, you agree to be represented by the District's counsel.

10. ***Right to Individual Representation.*** Notwithstanding any other provision in this Agreement, you are entitled to appoint, at your own expense, your own counsel to represent you, in lieu of or in addition to the District's counsel, in connection with any legal matters covered by this Agreement. The selection by you of your own counsel shall in no way detract from or interfere with any of the obligations to cooperate with the District that you have agreed to in this Agreement.

11. ***Return of District Property.*** You agree that on or before the Effective Date of Separation, you will return all property in your possession, custody, or control that belongs to the District, including but not limited to: keys, mobile phones, computers, other electronic devices, credit cards, policy manuals, business plans and proposals, customer lists, marketing materials, and any of the District's other documents and records. You represent that you have not maintained copies of any documents related in any way to your employment with the District, either in physical or electronic form. You understand that failure to comply with these representations will render you liable to the District for damages, including attorney's fees, and will excuse the District's obligation to make the payment described in Paragraph 4 of this Agreement.

12. **Confidentiality of Agreement.** In consideration for the payment described in Paragraph 4 of this Agreement, you agree that the terms and conditions of this Agreement are strictly confidential. You further agree not to publicize or disclose or cause to knowingly permit or authorize the publicizing or disclosure of the contents of this document to any person, firm, organization, or entity of any and every type, public or private, for any reason, at any time, without the prior written consent of the District, except to your personal tax advisor or as may be required by legal process. You agree to use your best efforts to prevent any future publicity or disclosure of this Agreement, and the matters contained herein, including but not limited to instructing those to whom disclosure is permitted that its terms are confidential and must not be disclosed, and securing from those to whom disclosure is allowed their agreement not to divulge said information, but to maintain its confidentiality. You further acknowledge and agree that a breach in the confidentiality of this Agreement will render you liable to the District for damages, including attorney's fees, and will excuse the District's obligation to make the payment described in Paragraph 4 of this Agreement.

13. **Integration and Amendment of Agreement.** This Agreement and contains the entire understanding between the parties concerning the subject matter contained herein and supersedes any and all representations, agreements, arrangements or understandings, oral or written, between or among the parties hereto relating to the subject matter of this Agreement which are not fully expressed herein. No modification, amendment or waiver of any provisions of this Agreement shall be effective unless approved in writing by both parties. The failure at any time to enforce any of the provisions of this Agreement shall in no way be construed as a waiver of such provisions and shall not affect the right of either party thereafter to enforce each and every provision hereof in accordance with its terms.

14. **Miscellaneous Provisions.** Nothing in this Agreement should be construed as an admission that the District has acted improperly, in bad faith, in violation of the law, or that it has breached any agreement with respect to your employment. This Agreement shall be governed by the laws of the State of Texas, shall be performable in San Antonio, Bexar County, Texas, and shall be binding on you and your heirs, estates, successors, and assigns. Should any part of this Agreement be declared or determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby, and said illegal part, term or provision shall be deemed not to be a part of this Agreement. Subject headings at the beginning of each paragraph are included for ease of reference only, and are not intended and shall not be utilized for any purpose in connection with the construction, interpretation, or enforcement of this Agreement.

On behalf of the District, I want to thank you for your service and wish you the best of luck in your future endeavors.

Sincerely,

\_\_\_\_\_  
Michael Amezquita, Chief Appraiser

By my signature below, I acknowledge and agree with each of the following:

- I have read and considered the terms of this Agreement, including the release.
- I understand and agree to such terms of my own free will and accord.
- The waiver and release of claims is part of an agreement between Bexar Appraisal District and me that is written in a manner that I understand.
- The waiver and release of claims specifically refers to rights or claims that may arise under the Age Discrimination in Employment Act, 29 U.S.C. § 621, *et seq.*, and any similar state or local protective statute.
- I have been advised to consult with an attorney prior to executing this Agreement.
- I have been given at least 21 days to consider this Agreement, but I understand I am free to sign this Agreement before the expiration of this 21-day period.
- The consideration I am being paid is in addition to any other claims, wages, consideration or other benefits that I am otherwise entitled to receive from Bexar Appraisal District.
- For a seven (7)-day period following my execution of this Agreement, I may revoke it and it will not become effective or enforceable until the expiration of this seven (7)-day period.
- Any revocation must be in writing and received by the Human Resources Director, either by hand delivery at the District's office or by fax (210-242-2451), on or before the close of business on the seventh day after I have signed this Agreement.

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Date Signed: \_\_\_\_\_

# NOTES ON SEPARATION AGREEMENT - DIRECTOR LEVEL

<u>YEARS OF SERVICE</u>	<u>PAYOUT</u>	<u>COBRA/RETIREE MEDICAL</u>
5 Years or greater	3 Weeks	1 Month paid by District
10 Years or greater	6 Weeks	3 Months paid by District
15 Years or greater	9 Weeks	Retiree Medical (5 years) paid by District
20 Years or greater	12 Weeks	Retiree Medical (5 years) paid by District

Effective September 2023, the payment will consist of the weeks of salary plus the dollar amount of the premium for the month(s) of medical coverage.

**STAFF SUMMARY SHEET**

**ISSUE:** Signator Card

The board of directors may authorize the addition of Assistant Chief Appraiser Tommy Allison as signator to and the removal of retiring Chief Appraiser Michael Amezquita from all district bank accounts.

**STAFF SUMMARY SHEET**

**ISSUE:** Intent to Encumber Funds

The chief appraiser will inform the board of directors of the district's intent to amend the 2023 operating budget and encumber funds.

## **Budget Surplus and Desired Encumbrances**

The Bexar Appraisal District anticipates a budget surplus of unexpended funds from the 2023 budget of approximately \$1,336,000. The surplus exists due to two primary factors: anticipated costs that never materialized and several staff positions that were unfilled for part of the year. As permitted by Section 6.06 of the Tax Code, staff requests that the board of directors amend the 2023 budget to encumber funds for the following items:

### **\$500,000 for an Election Restricted Fund Reserve**

In the second special session of the 88<sup>th</sup> Legislature, SB2 was passed that contains a provision changing the make-up of the appraisal district's board of directors in populous counties. Counties having a population of greater than 75,000 will now have 3 members of their board of directors popularly elected by majority vote at the general election for state and county officers. The first election is stipulated to take place with the election conducted on the uniform election date in May 2024 and then the directors will be elected in the general election beginning in November of 2026. This is a cost that was unanticipated and encumbering this amount will cover the cost of the election in the coming year. It will also prepare for the cost of future elections.

### **Add \$200,000 to the Litigation Expenses Restricted Fund Reserve**

Litigation and the associated cost to manage it has increased significantly over the past several years. Litigation volume has ballooned and is expected to increase further in the coming years. The balance of the Litigation Expenses Restricted Fund Reserve is currently \$500,000 as of September 30, 2023 and after the addition of \$200,000, the balance will be \$700,000. Adding to this reserve will allow us to mitigate unforeseen costs or awards for plaintiff's attorney's fees that may exceed budgeted amounts.

### **Add \$100,000 to the Building Capital Restricted Fund Reserve**

A Building Capital Restricted fund was started in 2020 and as of September 30, 2023 has a Fund Reserve Balance of \$900,000 after the addition of \$100,000 the balance will be \$1,000,000. We have not added funds in several years and this fund was established for anticipated costs of purchasing a facility whether it be for relocation of the office in total or for portions of the operation.

### **Add \$200,000 to the General Restricted Fund Reserve**

As requested by our auditors, there is a desire for the district to have three months' worth of expenditures in reserve. To this end, the district staff would like to take \$200,000 of this year's surplus and add this to the General Restricted Fund Reserve to work toward this goal. The General Restricted Fund Reserve balance is currently \$3,323,000 as of September 30, 2023 and after the addition of \$200,000 the balance will be \$3,523,000. Three months' worth of operating expenses are estimated to be approximately \$5,906,700. The last time that money was added to this account was in 2021.

**STAFF SUMMARY SHEET****ISSUE:** Adjourn to Executive Session

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

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

**STAFF SUMMARY SHEET**

**ISSUE:** Executive Session

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

**STAFF SUMMARY SHEET**

**ISSUE:** Chief appraiser's report

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

1. Financial Condition

- a. Funds investment report through August, 2023
- b. Statement of revenues and expenses through August 31, 2023
- c. Designated cash funds report through August 31, 2023

2. Appraisal Records

- a. Presentation of appraisal roll report for the third quarter of the 2023 tax year as authorized by Section 25.252(b), Texas Property Tax Code.
- b. The board of directors will receive an update on the status of work regarding the 2023 appraisal roll.

3. Recognition

The chief appraiser will receive an update on the status of work regarding the 2023 appraisal roll.

**BEXAR APPRAISAL DISTRICT**  
**Funds Investment Report**  
**8/31/2023**

Cash - Operating Account	\$	2,313,164.91	<u>% RATE</u>	0%
	\$	7,123,590.56		3.16%
<b>Total Deposits</b>	<b>\$</b>	<b>9,436,755.47</b>		

Other Rate Comparisons	
TexPool	90 day T-Bill
5.30%	5.37%

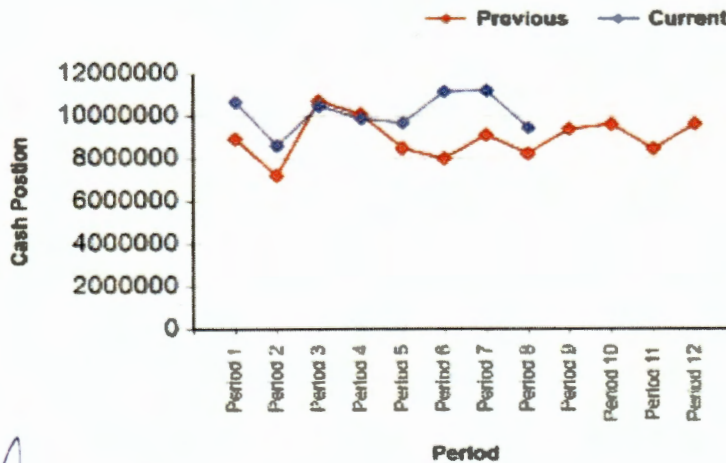
Pledged Collateral:			Year-To-Date Interest Earned	\$	148,862.82
FDIC	\$	250,000.00			
FMV	\$	11,747,942.48			
<b>Total Collateral</b>	<b>\$</b>	<b>11,997,942.48</b>			

**Collateral Over (Under)**      \$      **2,561,187.01**      **124% FMV Less FDIC per investment Policy**

**Cash Position**

This Period	Current	Previous	Change	% Change
vs. Last Period	\$ 9,436,755.00	\$ 11,184,342.00	\$ 1,747,587.00	15.83%
vs. This Period Last Year	\$ 9,436,755.00	\$ 8,225,455.00	\$ 1,211,300.00	14.73%

**Cash Position Detail**



Signed by:   
Investment Officer for Bexar Appraisal District

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

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



**Bexar Appraisal District**  
**Balance Sheet**  
 As of 8/31/2023

	<u>June</u>	<u>July</u>	<u>August</u>
<b>ASSETS</b>			
Cash and Short Term Investments	\$11,135,931.42	\$11,184,342.31	\$9,436,755.47
Accounts Receivable	1,921,226.00	44,777.00	15,334.00
Prepaid Expenses	21,831.81	21,831.81	21,831.81
<b>Total Current Assets</b>	<b>13,078,989.23</b>	<b>11,250,951.12</b>	<b>9,473,921.28</b>
General Fixed Assets	4,489,423.66	4,489,423.66	4,489,423.66
Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Non-Current Portion Sick & Vacation	1,237,765.21	1,237,765.21	1,237,765.21
<b>Total Non- Current Assets</b>	<b>11,476,728.00</b>	<b>11,476,728.00</b>	<b>11,476,728.00</b>
<b>Total Assets</b>	<b>24,555,717.23</b>	<b>22,727,679.12</b>	<b>20,950,649.28</b>
<b>LIABILITIES</b>			
Accounts Payable	222,432.74	222,005.97	218,722.59
<b>Total Current Liabilities</b>	<b>222,432.74</b>	<b>222,005.97</b>	<b>218,722.59</b>
Non-Current Sick & Vacation Accrual	1,237,765.21	1,237,765.21	1,237,765.21
<b>Total Liabilities</b>	<b>1,460,197.95</b>	<b>1,459,771.18</b>	<b>1,456,487.80</b>
<b>Equity</b>			
Investment in Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Investment in Fixed Assets	4,489,423.66	4,489,423.66	4,489,423.66
General Restricted Reserve Fund	3,323,000.00	3,323,000.00	3,323,000.00
Designated - Digital Orthophotography	100,000.00	100,000.00	100,000.00
Designated - Litigation Expenses	500,000.00	500,000.00	500,000.00
Designated - Retirement Funding	354,999.00	354,999.00	354,999.00
Designated - Technology Reserve	175,000.00	175,000.00	175,000.00
Designated - Homestead Audit/ Outreach	220,000.00	220,000.00	220,000.00
Designated - Building Upgrades	143,630.00	143,630.00	143,630.00
Designated - Roof Reserve	105,214.00	105,214.00	105,214.00
Reserved for Building - Capital	900,000.00	900,000.00	900,000.00
Reserved for COLA Retention	96,891.28	96,891.28	96,891.28
Unreserved Funds	0.00	0.00	0.00
Net Profit/(Loss)	6,924,211.70	5,096,600.36	3,322,853.90
<b>Total Equity</b>	<b>23,081,908.77</b>	<b>21,254,297.43</b>	<b>19,480,550.97</b>
<b>Total Liabilities and Equity</b>	<b>\$24,542,106.72</b>	<b>\$22,714,068.61</b>	<b>\$20,937,038.77</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Eight Months Ending 8/31/2023*

<b>TAXING UNITS</b>	<b>2023 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>YTD %</b>	<b>(OVER) UNDER</b>
Alamo Community College District	\$1,515,376	\$0	\$1,136,532	(75%)	\$378,844
City of Alamo Heights	36,787	0	27,591	(75%)	9,196
Alamo Heights ISD	434,402	0	325,800	(75%)	108,602
City of Balcones Heights	9,025	0	6,768	(75%)	2,257
Bexar County	2,580,566	0	1,935,426	(75%)	645,140
Bexar County Emer Serv Dist#1	7,608	0	5,706	(75%)	1,902
Bexar County Emer Serv Dist#2	59,941	0	44,955	(75%)	14,986
Bexar County Emer Serv Dist#3	32,652	0	24,489	(75%)	8,163
Bexar County Emer Serv Dist#5	13,869	0	10,401	(75%)	3,468
Bexar County Emer Serv Dist#6	6,545	0	4,908	(75%)	1,637
Bexar County Flood	225,234	0	168,927	(75%)	56,307
Bexar County Emer Serv Dist#7	24,666	0	18,501	(75%)	6,165
Bexar County Emer Serv Dist#8	7,891	0	5,919	(75%)	1,972
Bexar County Emer Serv Dist#4	10,608	0	7,956	(75%)	2,652
Bexar County Emer Serv Dist#10	10,136	0	7,602	(75%)	2,534
Boerne ISD	179,398	0	134,550	(75%)	44,848
Bexar County Emer Serv Dist#11	9,403	0	7,053	(75%)	2,350
Bexar County Emer Serv Dist#12	6,403	0	4,803	(75%)	1,600
City of Castle Hills	20,012	0	15,009	(75%)	5,003
City of China Grove	1,701	0	1,275	(75%)	426
Cibolo Canyon	34,164	0	25,623	(75%)	8,541
Comal ISD	216,823	0	162,618	(75%)	54,205
City of Converse	45,340	0	34,005	(75%)	11,335
Crosswinds at South Lake SID	2,575	0	1,932	(75%)	643
East Central ISD	332,736	0	249,552	(75%)	83,184
Edgewood ISD	118,370	0	88,779	(75%)	29,591
City of Elmendorf	3,804	0	2,853	(75%)	951
City of Fair Oaks Ranch	21,146	0	15,858	(75%)	5,288
Floresville ISD	145	0	105	(72%)	40
City of Grey Forest	284	0	213	(75%)	71
Harlandale ISD	170,089	0	127,566	(75%)	42,523
City of Helotes	21,406	0	16,053	(75%)	5,353
Hill Country Village	2,930	0	2,196	(75%)	734
Town of Hollywood Park	15,924	0	11,943	(75%)	3,981
Judson ISD	818,172	0	613,629	(75%)	204,543
City of Kirby	15,003	0	11,253	(75%)	3,750
City of Leon Valley	28,825	0	21,618	(75%)	7,207
City of Live Oak	34,495	0	25,872	(75%)	8,623
City of Lytle	24	0	18	(75%)	6
Medina Valley ISD	137,437	0	103,077	(75%)	34,360
Northeast ISD	2,829,168	0	2,121,876	(75%)	707,292
Northside ISD	4,184,495	0	3,138,372	(75%)	1,046,123
City of Olmos Park	16,184	0	12,138	(75%)	4,046
City of San Antonio	3,595,999	0	2,697,000	(75%)	898,999
San Antonio ISD	1,700,303	0	1,275,228	(75%)	425,075
San Antonio MUD #1	1,512	0	1,134	(75%)	378
San Antonio River Authority	195,772	0	146,829	(75%)	48,943

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Eight Months Ending 8/31/2023*

	<b>2023 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>YTD %</b>	<b>(OVER) UNDER</b>
City of Sandy Oaks	2,481	0	1,860	(75%)	621
City of Schertz	14,034	0	10,527	(75%)	3,507
Schertz-Cibolo-Univ City ISD	77,614	0	58,212	(75%)	19,402
City of Selma	9,025	0	6,768	(75%)	2,257
City of Shavano Park	20,697	0	15,522	(75%)	5,175
City of Somerset	4,253	0	3,189	(75%)	1,064
Somerset ISD	34,472	0	25,854	(75%)	8,618
South San Antonio ISD	156,291	0	117,219	(75%)	39,072
Southside ISD	128,105	0	96,078	(75%)	32,027
Southwest ISD	372,689	0	279,516	(75%)	93,173
City of St. Hedwig	5,103	0	3,828	(75%)	1,275
City of Terrell Hills	31,069	0	23,301	(75%)	7,768
Universal City	47,726	0	35,796	(75%)	11,930
University Health System	2,956,351	0	2,217,264	(75%)	739,087
Westside 211 SID	6,474	0	4,854	(75%)	1,620
City of Windcrest	16,586	0	12,441	(75%)	4,145
Stolte Ranch SID	307	0	231	(75%)	76
Tally Road SID	189	0	141	(75%)	48
Westpoint SID	3,946	0	2,958	(75%)	988
Redbird Ranch	1,654	0	1,239	(75%)	415
Bexar County Emer Serv Dist#9	1,630	0	1,224	(75%)	406
Tres Laurels SID	47	0	36	(77%)	11
Landon Ridge SID	378	0	285	(75%)	93
Lemon Creek SID	142	0	105	(74%)	37
Briggs Ranch SID	189	0	141	(75%)	48
<b>TOTAL TAX UNIT LEVY</b>	<b>23,626,800</b>	<b>0</b>	<b>17,720,100</b>	<b>75%</b>	<b>5,906,700</b>
Other Revenues	20,000	0	86,441	(432%)	(66,441)
Other Revenues - Information Systems	8,000	105	2,779	(35%)	5,221
Interest Revenues	20,000	23,601	148,863	(744%)	(128,863)
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>23,706</b>	<b>238,083</b>	<b>496%</b>	<b>(190,083)</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>23,674,800</b>	<b>23,706</b>	<b>17,958,183</b>	<b>76%</b>	<b>5,716,617</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Eight Months Ending 8/31/2023*

	<b>2023 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>YTD %</b>	<b>(OVER) UNDER</b>
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	70,000	0	41,732	60%	28,268
Auto Allowance	681,240	55,767	440,740	65%	240,500
Stipend	32,000	1,417	11,333	35%	20,667
Copier Costs	41,913	3,029	22,092	53%	19,821
Copier, FAX, & Printer Supplies	52,250	4,743	29,805	57%	22,445
Employee Recognition/Awards	45,000	0	14,847	33%	30,153
Equipment Maintenance	1,050	0	0	0	1,050
Forms Creation	375,000	43,962	235,177	63%	139,823
General Insurance	45,000	0	44,390	99%	610
Map Production & Supplies	4,550	0	1,626	36%	2,924
Mileage Reimbursements	4,000	93	491	12%	3,509
Office Building Expense	250,000	24,944	175,668	70%	74,332
Offsite Storage	25,000	1,882	14,158	57%	10,842
Office Supplies	85,850	2,881	59,657	69%	26,193
Postage	665,000	6,224	666,079	100%	(1,079)
Professional Dues	26,930	685	12,085	45%	14,845
Publications	235,535	25,342	119,773	51%	115,762
Security	215,000	34,171	159,585	74%	55,415
Telephone	76,000	3,243	42,852	56%	33,148
Training	232,233	12,947	114,143	49%	118,090
Utilities	125,000	(616)	49,318	39%	75,682
Worker's Compensation	50,000	(150)	37,320	75%	12,680
Contingency	250,000	0	250,000	100%	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,588,551</b>	<b>220,564</b>	<b>2,542,872</b>	<b>71%</b>	<b>1,045,679</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	1,500	0	4,185	279%	(2,685)
Information Services	500	0	777	155%	(277)
Geographic Info. Systems	500	0	0	0	500
Customer Info & Assist	20,000	0	0	0	20,000
Residential	25,000	27,607	27,607	110%	(2,607)
Commercial	3,500	0	0	0	3,500
Personal Property	4,500	0	0	0	4,500
<b>EQUIPMENT:</b>					
Information Services	92,000	2,072	122,790	133%	(30,790)
CAMA Hardware	10,000	0	6,941	69%	3,059
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>157,500</b>	<b>29,679</b>	<b>162,301</b>	<b>103%</b>	<b>(4,801)</b>

**BEXAR APPRAISAL DISTRICT**  
**Summary of All Units**  
**Comparison of Budget and Actual Revenues**  
**For the Eight Months Ending 8/31/2023**

	<b>2023 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>YTD %</b>	<b>(OVER) UNDER</b>
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	11,045,477	862,551	6,804,062	62%	4,241,415
Salaries, Overtime	128,000	20,233	172,038	134%	(44,038)
Retirement	1,944,305	152,879	1,278,475	66%	665,830
Payroll Taxes	30,133	8	1,267	4%	28,866
Group Medical Insurance	1,884,701	108,143	803,249	43%	1,081,452
Life Insurance	69,388	8,462	29,057	42%	40,331
Medicare Taxes	172,513	13,379	106,091	61%	66,422
TCDRS Retiree COLA	275,000	0	0	0	275,000
Sick Leave Buy Back Fund	50,000	3,908	41,386	83%	8,614
Departure Contingency	70,000	992	19,380	28%	50,620
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>15,669,517</b>	<b>1,170,556</b>	<b>9,255,006</b>	<b>59%</b>	<b>6,414,511</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	0	28,400	75%	9,600
Valuation Telecommunications Accounts	40,000	0	13,525	34%	26,475
Accounting & Auditing	50,000	865	46,240	92%	3,760
Legal Services	1,100,000	122,015	768,214	70%	331,786
Consulting Studies	40,000	304	16,166	40%	23,834
Taxpayer Liasion Officer	25,000	3,058	16,524	66%	8,476
Contract Services Contingency	105,800	239	55,060	52%	50,740
Temporary Services	138,000	10,864	92,697	67%	45,303
<b>TOTAL CONTRACT SERV. EXP</b>	<b>1,536,800</b>	<b>137,346</b>	<b>1,036,828</b>	<b>67%</b>	<b>499,972</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	67,800	2,294	45,908	68%	21,892
Software Maintenance	400,800	10,569	318,816	80%	81,984
Hardware Maintenance	58,800	0	52,810	90%	5,990
IS Supplies	30,000	10,732	36,425	121%	(6,425)
IS Services	35,600	10,520	21,184	60%	14,416
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>593,000</b>	<b>34,115</b>	<b>475,144</b>	<b>80%</b>	<b>117,856</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	0	3,397	1%	236,603
Homestead Audit /Outreach	10,000	0	0	0	10,000
Field Device Maintenance	181,007	3,908	173,775	96%	7,232
Server Infrastructure Upgrade	100,000	0	0	0	100,000
Technology Improvements	200,000	3,800	3,800	2%	196,200
CAMA Software	483,000	0	362,817	75%	120,183
CAMA Enhancements	150,000	0	0	0	150,000
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,364,007</b>	<b>7,708</b>	<b>543,789</b>	<b>40%</b>	<b>820,218</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	0	2,944	74%	1,056
Chief Appraiser Expense	8,000	481	5,090	64%	2,910
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>481</b>	<b>8,034</b>	<b>67%</b>	<b>3,966</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Eight Months Ending 8/31/2023*

	<u>2023</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	600,000	140,473	464,485	77%	135,515
Training	6,925	0	5,450	79%	1,475
Postage	80,000	53,531	133,321	167%	(53,321)
Legal Services	65,000	3,000	8,100	12%	56,900
Contingency	1,500	0	0	0	1,500
<b>TOTAL A.R.B EXPENDITURES</b>	<b>753,425</b>	<b>197,003</b>	<b>611,356</b>	<b>81%</b>	<b>142,069</b>
 <b>TOTAL EXPENDITURES</b>	 <b><u>23,674,800</u></b>	 <b><u>1,797,453</u></b>	 <b><u>14,635,329</u></b>	 <b><u>62%</u></b>	 <b><u>9,039,471</u></b>
 <b>REVENUES OVER EXPENDITURES</b>	 <b><u>0</u></b>	 <b><u>1,773,746</u></b>	 <b><u>(3,322,854)</u></b>	 <b><u>0</u></b>	 <b><u>3,322,854</u></b>

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

R~08

GENERAL RESTRICTED FUND			
DATE	PAYEE	PURPOSE	AMOUNT
1-Aug	Balance Forward		\$ 3,323,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 3,323,000.00

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

DESIGNATED - LITIGATION EXPENSES			
DATE	PAYEE	PURPOSE	AMOUNT
1-Aug	Balance Forward		\$ 500,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 500,000.00

DESIGNATED - BUILDING CAPITAL			
DATE	PAYEE	PURPOSE	AMOUNT
1-Aug	Balance Forward		\$ 900,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 900,000.00

DESIGNATED - RETIREMENT FUNDING			
DATE	PAYEE	PURPOSE	AMOUNT
1-Aug	Balance Forward		\$ 354,999.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 354,999.00

DESIGNATED - TECHNOLOGY RESERVE			
DATE	PAYEE	PURPOSE	AMOUNT
1-Aug	Balance Forward		\$ 175,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 175,000.00

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

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

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

DESIGNATED - COLA Retention			
DATE	PAYEE	PURPOSE	AMOUNT
1-Aug	Balance Forward		\$ 96,891.28
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 96,891.28

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Eight Months Ending 8/31/2023

	2023 BUDGET	CURRENT YTD	2022 YTD	CURR MONTH	2022 MONTH
<b><u>TAXING UNITS</u></b>					
Alamo Community College District	\$1,515,376	\$1,136,532	\$918,417	\$0	\$0
City of Alamo Heights	36,787	27,591	24,034	0	0
Alamo Heights ISD	434,402	325,800	293,620	0	0
City of Balcones Heights	9,025	6,768	5,884	0	0
Bexar County	2,580,566	1,935,426	1,682,543	0	0
Bexar County Emer Serv Dist#1	7,608	5,706	4,050	0	0
Bexar County Emer Serv Dist#2	59,941	44,955	36,490	0	0
Bexar County Emer Serv Dist#3	32,652	24,489	20,919	0	0
Bexar County Emer Serv Dist#5	13,869	10,401	6,345	0	0
Bexar County Emer Serv Dist#6	6,545	4,908	3,823	0	0
Bexar County Flood	225,234	168,927	146,265	0	0
Bexar County Emer Serv Dist#7	24,666	18,501	13,937	0	0
Bexar County Emer Serv Dist#8	7,891	5,919	4,588	0	0
Bexar County Emer Serv Dist#4	10,608	7,956	6,510	0	0
Bexar County Emer Serv Dist#10	10,136	7,602	5,336	0	0
Boerne ISD	179,398	134,550	114,411	0	0
Bexar County Emer Serv Dist#11	9,403	7,053	5,217	0	0
Bexar County Emer Serv Dist#12	6,403	4,803	3,151	0	0
City of Castle Hills	20,012	15,009	13,429	0	0
City of China Grove	1,701	1,275	1,045	0	0
Cibolo Canyon	34,164	25,623	20,643	0	0
Comal ISD	216,823	162,618	137,849	0	0
City of Converse	45,340	34,005	29,655	0	0
Crosswinds at South Lake SID	2,575	1,932	842	0	0
East Central ISD	332,736	249,552	186,470	0	0
Edgewood ISD	118,370	88,779	75,156	0	0
City of Elmendorf	3,804	2,853	2,254	0	0
City of Fair Oaks Ranch	21,146	15,858	14,682	0	0
Floresville ISD	145	105	85	0	0
City of Grey Forest	284	213	178	0	0
Harlandale ISD	170,089	127,566	101,860	0	0
City of Helotes	21,406	16,053	14,426	0	0
Hill Country Village	2,930	2,196	1,885	0	0
Town of Hollywood Park	15,924	11,943	10,169	0	0
Judson ISD	818,172	613,629	509,096	0	0
City of Kirby	15,003	11,253	9,664	0	0
City of Leon Valley	28,825	21,618	19,680	0	0
City of Live Oak	34,495	25,872	21,580	0	0
City of Lytle	24	18	19	0	0
Medina Valley ISD	137,437	103,077	61,121	0	0
Northeast ISD	2,829,168	2,121,876	1,901,210	0	0
Northside ISD	4,184,495	3,138,372	2,764,006	0	0
City of Olmos Park	16,184	12,138	10,206	0	0
City of San Antonio	3,595,999	2,697,000	2,355,631	0	0
San Antonio ISD	1,700,303	1,275,228	1,096,927	0	0
San Antonio MUD #1	1,512	1,134	1,109	0	0

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Eight Months Ending 8/31/2023

	2023 BUDGET	CURRENT YTD	2022 YTD	CURR MONTH	2022 MONTH
San Antonio River Authority	195,772	146,829	120,933	0	0
City of Sandy Oaks	2,481	1,860	1,685	0	0
City of Schertz	14,034	10,527	8,429	0	0
Schertz-Cibolo-Univ City ISD	77,614	58,212	44,090	0	0
City of Selma	9,025	6,768	5,654	0	0
City of Shavano Park	20,697	15,522	13,111	0	0
City of Somerset	4,253	3,189	2,653	0	0
Somerset ISD	34,472	25,854	29,414	0	0
South San Antonio ISD	156,291	117,219	98,808	0	0
Southside ISD	128,105	96,078	81,054	0	0
Southwest ISD	372,689	279,516	203,722	0	0
City of St. Hedwig	5,103	3,828	2,778	0	0
City of Terrell Hills	31,069	23,301	19,573	0	0
Universal City	47,726	35,796	31,802	0	0
University Health System	2,956,351	2,217,264	1,807,749	0	0
Westside 211 SID	6,474	4,854	2,659	0	0
City of Windcrest	16,586	12,441	11,403	0	0
Clear Water Creek SID	0	0	6	0	0
Gates SID	0	0	7	0	0
Stolte Ranch SID	307	231	102	0	0
Tally Road SID	189	141	31	0	0
Westpoint SID	3,946	2,958	439	0	0
Redbird Ranch	1,654	1,239	181	0	0
Bexar County Emer Serv Dist#9	1,630	1,224	0	0	0
Tres Laurels SID	47	36	0	0	0
Landon Ridge SID	378	285	0	0	0
Lemon Creek SID	142	105	0	0	0
Briggs Ranch SID	189	141	0	0	0
<b>TOTAL TAX UNIT LEVY</b>	<b>23,626,800</b>	<b>17,720,100</b>	<b>15,142,700</b>	<b>0</b>	<b>0</b>
Other Revenues	20,000	86,441	88,586	0	0
Other Revenues - Information Systems	8,000	2,779	3,090	105	358
Interest Revenues	20,000	148,863	3,339	23,601	1,010
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>238,083</b>	<b>95,015</b>	<b>23,706</b>	<b>1,368</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>23,674,800</b>	<b>17,958,183</b>	<b>15,237,715</b>	<b>23,706</b>	<b>1,368</b>

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Eight Months Ending 8/31/2023

	2023 BUDGET	CURRENT YTD	2022 YTD	CURR MONTH	2022 MONTH
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	70,000	41,732	36,202	0	0
Auto Allowance	681,240	440,740	411,493	55,767	50,867
Stipend	32,000	11,333	10,583	1,417	1,417
Copier Costs	41,913	22,092	26,356	3,029	3,234
Copier, FAX, & Printer Supplies	52,250	29,805	28,784	4,743	950
Employee Recognition/Awards	45,000	14,847	18,036	0	(5,990)
Equipment Maintenance	1,050	0	0	0	0
Forms Creation	375,000	235,177	286,262	43,962	44,274
General Insurance	45,000	44,390	51,292	0	0
Map Production & Supplies	4,550	1,626	1,754	0	0
Mileage Reimbursements	4,000	491	160	93	0
Office Building Expense	250,000	175,668	176,527	24,944	22,718
Offsite Storage	25,000	14,158	11,537	1,882	3,471
Office Supplies	85,850	59,657	44,452	2,881	2,256
Postage	665,000	666,079	600,395	6,224	6,259
Professional Dues	26,930	12,085	9,837	685	330
Publications	235,535	119,773	98,459	25,342	9,699
Security	215,000	159,585	153,092	34,171	32,142
Telephone	76,000	42,852	44,855	3,243	6,680
Training	232,233	114,143	66,183	12,947	8,718
Utilities	125,000	49,318	68,190	(616)	12,734
Worker's Compensation	50,000	37,320	38,333	(150)	(50)
Contingency	250,000	250,000	197,888	0	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,588,551</b>	<b>2,542,872</b>	<b>2,380,670</b>	<b>220,564</b>	<b>199,707</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	1,500	4,185	271	0	0
Information Services	500	777	0	0	0
Geographic Info. Systems	500	0	0	0	0
Customer Info & Assist	20,000	0	300	0	0
Residential	25,000	27,607	49,463	27,607	0
Commercial	3,500	0	0	0	0
Personal Property	4,500	0	0	0	0
<b>EQUIPMENT:</b>					
Information Services	92,000	122,790	50,371	2,072	2,163
CAMA Hardware	10,000	6,941	509	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>157,500</b>	<b>162,301</b>	<b>100,914</b>	<b>29,679</b>	<b>2,163</b>

BEXAR APPRAISAL DISTRICT  
Comparison of Current Year  
Prior Year-Income Statement  
For the Eight Months Ending 8/31/2023

	2023 BUDGET	CURRENT YTD	2022 YTD	CURR MONTH	2022 MONTH
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	11,045,477	6,804,062	5,862,172	862,551	717,454
Salaries, Overtime	128,000	172,038	136,724	20,233	10,511
Retirement	1,944,305	1,278,475	1,062,380	152,879	127,125
Payroll Taxes	30,133	1,267	(2,570)	8	2
Group Medical Insurance	1,884,701	803,249	788,352	108,143	107,492
Life Insurance	69,388	29,057	36,299	8,462	4,774
Medicare Taxes	172,513	106,091	91,590	13,379	11,081
TCDRS Retiree COLA	275,000	0	0	0	0
Sick Leave Buy Back Fund	50,000	41,386	39,789	3,908	3,701
Departure Contingency	70,000	19,380	30,089	992	1,743
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>15,669,517</b>	<b>9,255,006</b>	<b>8,044,826</b>	<b>1,170,556</b>	<b>983,883</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	28,400	28,400	0	0
Valuation Telecommunications Accounts	40,000	13,525	13,525	0	0
Accounting & Auditing	50,000	46,240	39,505	865	767
Legal Services	1,100,000	768,214	659,101	122,015	109,074
Consulting Studies	40,000	16,166	50,745	304	294
Taxpayer Liason Officer	25,000	16,524	10,857	3,058	3,058
Contract Services Contingency	105,800	55,060	8,839	239	5,129
Temporary Services	138,000	92,697	137,934	10,864	30,084
<b>TOTAL CONTRACT SERV. EXP</b>	<b>1,536,800</b>	<b>1,036,828</b>	<b>948,906</b>	<b>137,346</b>	<b>148,407</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	67,800	45,908	18,683	2,294	4,196
Software Maintenance	400,800	318,816	270,453	10,569	1,942
Hardware Maintenance	58,800	52,810	34,864	0	0
IS Supplies	30,000	36,425	38,193	10,732	534
IS Services	35,600	21,184	16,490	10,520	1,468
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>593,000</b>	<b>475,144</b>	<b>378,684</b>	<b>34,115</b>	<b>8,139</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	3,397	88,500	0	30,000
Homestead Audit /Outreach	10,000	0	0	0	0
Field Device Maintenance	181,007	173,775	148,731	3,908	3,674
Server Infrastructure Upgrade	100,000	0	0	0	0
Technology Improvements	200,000	3,800	82,957	3,800	0
CAMA Software	483,000	362,817	353,082	0	0
CAMA Enhancements	150,000	0	0	0	0
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,364,007</b>	<b>543,789</b>	<b>673,271</b>	<b>7,708</b>	<b>33,674</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	2,944	1,421	0	0
Chief Appraiser Expense	8,000	5,090	4,638	481	477
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>8,034</b>	<b>6,059</b>	<b>481</b>	<b>477</b>

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Eight Months Ending 8/31/2023

	2023 BUDGET	CURRENT YTD	2022 YTD	CURR MONTH	2022 MONTH
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	600,000	464,485	317,068	140,473	131,030
Training	6,925	5,450	0	0	0
Postage	80,000	133,321	94,437	53,531	28,118
Legal Services	65,000	8,100	15,331	3,000	0
Contingency	1,500	0	0	0	0
<b>TOTAL A.R.B EXPENDITURES</b>	<b>753,425</b>	<b>611,356</b>	<b>426,836</b>	<b>197,003</b>	<b>159,148</b>
<b>TOTAL EXPENDITURES</b>	<b><u>23,674,800</u></b>	<b><u>14,635,329</u></b>	<b><u>12,960,165</u></b>	<b><u>1,797,453</u></b>	<b><u>1,535,598</u></b>
<b>REVENUES OVER EXPENDITURES</b>	<b><u>0</u></b>	<b><u>(3,322,854)</u></b>	<b><u>(2,277,550)</u></b>	<b><u>1,773,746</u></b>	<b><u>1,534,230</u></b>

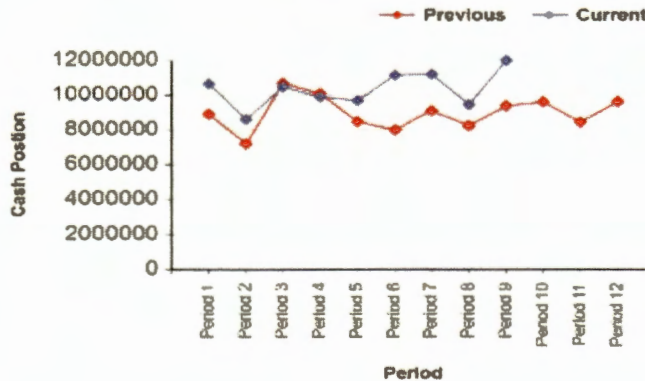
**BEXAR APPRAISAL DISTRICT**  
**Funds Investment Report**  
**9/30/2023**

Cash - Operating Account	\$	2,847,467.34	<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>5.3.%</td> <td>5.29%</td> </tr> </table>	Other Rate Comparisons		TexPool	90 day T-Bill	5.3.%	5.29%
Other Rate Comparisons											
TexPool	90 day T-Bill										
5.3.%	5.29%										
	\$	9,143,325.85		3.27%							
<b>Total Deposits</b>	<b>\$</b>	<b>11,990,793.19</b>									
Pledged Collateral:											
FDIC	\$	250,000.00	Year-To-Date Interest Earned	\$	168,598.11						
FMV	\$	12,376,598.49									
<b>Total Collateral</b>	<b>\$</b>	<b>12,626,598.49</b>									
<b>Collateral Over (Under)</b>	<b>\$</b>	<b>635,805.30</b>			<b>103% FMV Less FDIC per investment Policy</b>						

**Cash Position**

This Period	Current	Previous	Change	% Change
<b>vs. Last Period</b>	\$ 11,990,793.00	\$ 9,436,755.00	\$ 2,554,038.00	↑ 27.06%
<b>vs. This Period Last Year</b>	\$ 11,990,793.00	\$ 9,370,061.00	\$ 2,620,732.00	↑ 27.97%

**Cash Position Detail**



Signed by: *Cynthia [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 9/30/2023

	<u>July</u>	<u>August</u>	<u>September</u>
<b>ASSETS</b>			
Cash and Short Term Investments	\$11,184,342.31	\$9,436,755.47	\$11,990,793.19
Accounts Receivable	44,777.00	15,334.00	1,686,658.47
Prepaid Expenses	21,831.81	21,831.81	21,831.81
<b>Total Current Assets</b>	<b>11,250,951.12</b>	<b>9,473,921.28</b>	<b>13,699,283.47</b>
General Fixed Assets	4,489,423.66	4,489,423.66	4,489,423.66
Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Non-Current Portion Sick & Vacation	1,237,765.21	1,237,765.21	1,237,765.21
<b>Total Non- Current Assets</b>	<b>11,476,728.00</b>	<b>11,476,728.00</b>	<b>11,476,728.00</b>
<b>Total Assets</b>	<b>22,727,679.12</b>	<b>20,950,649.28</b>	<b>25,176,011.47</b>
<b>LIABILITIES</b>			
Accounts Payable	222,005.97	218,722.59	221,919.24
<b>Total Current Liabilities</b>	<b>222,005.97</b>	<b>218,722.59</b>	<b>221,919.24</b>
Non-Current Sick & Vacation Accrual	1,237,765.21	1,237,765.21	1,237,765.21
<b>Total Liabilities</b>	<b>1,459,771.18</b>	<b>1,456,487.80</b>	<b>1,459,684.45</b>
<b>Equity</b>			
Investment in Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Investment in Fixed Assets	4,489,423.66	4,489,423.66	4,489,423.66
General Restricted Reserve Fund	3,323,000.00	3,323,000.00	3,323,000.00
Designated - Digital Orthophotography	100,000.00	100,000.00	100,000.00
Designated - Litigation Expenses	500,000.00	500,000.00	500,000.00
Designated - Retirement Funding	354,999.00	354,999.00	354,999.00
Designated - Technology Reserve	175,000.00	175,000.00	175,000.00
Designated - Homestead Audit/ Outreach	220,000.00	220,000.00	220,000.00
Designated - Building Upgrades	143,630.00	143,630.00	143,630.00
Designated - Roof Reserve	105,214.00	105,214.00	105,214.00
Reserved for Building - Capital	900,000.00	900,000.00	900,000.00
Reserved for COLA Retention	96,891.28	96,891.28	96,891.28
Unreserved Funds	0.00	0.00	0.00
Net Profit/(Loss)	5,096,600.36	3,322,853.90	7,545,019.44
<b>Total Equity</b>	<b>21,254,297.43</b>	<b>19,480,550.97</b>	<b>23,702,716.51</b>
<b>Total Liabilities and Equity</b>	<b>\$22,714,068.61</b>	<b>\$20,937,038.77</b>	<b>\$25,162,400.96</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
*Comparison of Budget and Actual Revenues*  
*For the Nine Months Ending 9/30/2023*

	<u>2023</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
<b><u>TAXING UNITS</u></b>					
Alamo Community College District	\$1,515,376	\$378,844	\$1,515,376	(100%)	\$0
City of Alamo Heights	36,787	9,197	36,788	(100%)	(1)
Alamo Heights ISD	434,402	108,600	434,400	(100%)	2
City of Balcones Heights	9,025	2,256	9,024	(100%)	1
Bexar County	2,580,566	645,142	2,580,568	(100%)	(2)
Bexar County Emer Serv Dist#1	7,608	1,902	7,608	(100%)	0
Bexar County Emer Serv Dist#2	59,941	14,985	59,940	(100%)	1
Bexar County Emer Serv Dist#3	32,652	8,163	32,652	(100%)	0
Bexar County Emer Serv Dist#5	13,869	3,467	13,868	(100%)	1
Bexar County Emer Serv Dist#6	6,545	1,636	6,544	(100%)	1
Bexar County Flood	225,234	56,309	225,236	(100%)	(2)
Bexar County Emer Serv Dist#7	24,666	6,167	24,668	(100%)	(2)
Bexar County Emer Serv Dist#8	7,891	1,973	7,892	(100%)	(1)
Bexar County Emer Serv Dist#4	10,608	2,652	10,608	(100%)	0
Bexar County Emer Serv Dist#10	10,136	2,534	10,136	(100%)	0
Boerne ISD	179,398	44,850	179,400	(100%)	(2)
Bexar County Emer Serv Dist#11	9,403	2,351	9,404	(100%)	(1)
Bexar County Emer Serv Dist#12	6,403	1,601	6,404	(100%)	(1)
City of Castle Hills	20,012	5,003	20,012	(100%)	0
City of China Grove	1,701	425	1,700	(100%)	1
Cibolo Canyon	34,164	8,541	34,164	(100%)	0
Comal ISD	216,823	54,206	216,824	(100%)	(1)
City of Converse	45,340	11,335	45,340	(100%)	0
Crosswinds at South Lake SID	2,575	644	2,576	(100%)	(1)
East Central ISD	332,736	83,184	332,736	(100%)	0
Edgewood ISD	118,370	29,593	118,372	(100%)	(2)
City of Elmendorf	3,804	951	3,804	(100%)	0
City of Fair Oaks Ranch	21,146	5,286	21,144	(100%)	2
Floresville ISD	145	35	140	(97%)	5
City of Grey Forest	284	71	284	(100%)	0
Harlandale ISD	170,089	42,522	170,088	(100%)	1
City of Helotes	21,406	5,351	21,404	(100%)	2
Hill Country Village	2,930	732	2,928	(100%)	2
Town of Hollywood Park	15,924	3,981	15,924	(100%)	0
Judson ISD	818,172	204,543	818,172	(100%)	0
City of Kirby	15,003	3,751	15,004	(100%)	(1)
City of Leon Valley	28,825	7,206	28,824	(100%)	1
City of Live Oak	34,495	8,624	34,496	(100%)	(1)
City of Lytle	24	6	24	(100%)	0
Medina Valley ISD	137,437	34,359	137,436	(100%)	1
Northeast ISD	2,829,168	707,292	2,829,168	(100%)	0
Northside ISD	4,184,495	1,046,124	4,184,496	(100%)	(1)
City of Olmos Park	16,184	4,046	16,184	(100%)	0
City of San Antonio	3,595,999	899,000	3,596,000	(100%)	(1)
San Antonio ISD	1,700,303	425,076	1,700,304	(100%)	(1)
San Antonio MUD #1	1,512	378	1,512	(100%)	0
San Antonio River Authority	195,772	48,943	195,772	(100%)	0

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Nine Months Ending 9/30/2023*

	<b>2023 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>YTD %</b>	<b>(OVER) UNDER</b>
City of Sandy Oaks	2,481	620	2,480	(100%)	1
City of Schertz	14,034	3,509	14,036	(100%)	(2)
Schertz-Cibolo-Univ City ISD	77,614	19,404	77,616	(100%)	(2)
City of Selma	9,025	2,256	9,024	(100%)	1
City of Shavano Park	20,697	5,174	20,696	(100%)	1
City of Somerset	4,253	1,063	4,252	(100%)	1
Somerset ISD	34,472	8,618	34,472	(100%)	0
South San Antonio ISD	156,291	39,073	156,292	(100%)	(1)
Southside ISD	128,105	32,026	128,104	(100%)	1
Southwest ISD	372,689	93,172	372,688	(100%)	1
City of St. Hedwig	5,103	1,276	5,104	(100%)	(1)
City of Terrell Hills	31,069	7,767	31,068	(100%)	1
Universal City	47,726	11,932	47,728	(100%)	(2)
University Health System	2,956,351	739,088	2,956,352	(100%)	(1)
Westside 211 SID	6,474	1,618	6,472	(100%)	2
City of Windcrest	16,586	4,147	16,588	(100%)	(2)
Stolte Ranch SID	307	77	308	(100%)	(1)
Tally Road SID	189	47	188	(99%)	1
Westpoint SID	3,946	986	3,944	(100%)	2
Redbird Ranch	1,654	413	1,652	(100%)	2
Bexar County Emer Serv Dist#9	1,630	408	1,632	(100%)	(2)
Tres Laurels SID	47	12	48	(102%)	(1)
Landon Ridge SID	378	95	380	(101%)	(2)
Lemon Creek SID	142	35	140	(99%)	2
Briggs Ranch SID	189	47	188	(99%)	1
<b>TOTAL TAX UNIT LEVY</b>	<b>23,626,800</b>	<b>5,906,700</b>	<b>23,626,800</b>	<b>100%</b>	<b>0</b>
Other Revenues	20,000	20	86,461	(432%)	(66,461)
Other Revenues - Information Systems	8,000	302	3,081	(39%)	4,919
Interest Revenues	20,000	19,735	168,598	(843%)	(148,598)
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>20,057</b>	<b>258,141</b>	<b>538%</b>	<b>(210,141)</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>23,674,800</b>	<b>5,926,757</b>	<b>23,884,941</b>	<b>101%</b>	<b>(210,141)</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Nine Months Ending 9/30/2023*

	<u>2023 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	70,000	9,533	51,265	73%	18,735
Auto Allowance	681,240	55,250	495,990	73%	185,250
Stipend	32,000	1,417	12,750	40%	19,250
Copier Costs	41,913	3,007	25,098	60%	16,815
Copier, FAX, & Printer Supplies	52,250	2,121	31,926	61%	20,324
Employee Recognition/Awards	45,000	149	14,996	33%	30,004
Equipment Maintenance	1,050	0	0	0	1,050
Forms Creation	375,000	5,383	240,560	64%	134,440
General Insurance	45,000	0	44,390	99%	610
Map Production & Supplies	4,550	0	1,626	36%	2,924
Mileage Reimbursements	4,000	16	507	13%	3,493
Office Building Expense	250,000	49,254	224,922	90%	25,078
Offsite Storage	25,000	1,781	15,938	64%	9,062
Office Supplies	85,850	3,850	63,507	74%	22,343
Postage	665,000	12,289	678,368	102%	(13,368)
Professional Dues	26,930	145	12,230	45%	14,700
Publications	235,535	8,682	128,455	55%	107,080
Security	215,000	23,742	183,327	85%	31,674
Telephone	76,000	3,262	46,114	61%	29,886
Training	232,233	9,081	123,224	53%	109,009
Utilities	125,000	21,756	71,074	57%	53,926
Worker's Compensation	50,000	(50)	37,270	75%	12,730
Contingency	250,000	0	250,000	100%	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,588,551</b>	<b>210,667</b>	<b>2,753,539</b>	<b>77%</b>	<b>835,012</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	1,500	301	4,486	299%	(2,986)
Information Services	500	0	777	155%	(277)
Geographic Info. Systems	500	0	0	0	500
Customer Info & Assist	20,000	0	0	0	20,000
Residential	25,000	0	27,607	110%	(2,607)
Commercial	3,500	0	0	0	3,500
Personal Property	4,500	0	0	0	4,500
<b>EQUIPMENT:</b>					
Information Services	92,000	0	122,790	133%	(30,790)
CAMA Hardware	10,000	0	6,941	69%	3,059
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>157,500</b>	<b>301</b>	<b>162,602</b>	<b>103%</b>	<b>(5,102)</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Nine Months Ending 9/30/2023*

	<u>2023</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	11,045,477	877,655	7,681,717	70%	3,363,760
Salaries, Overtime	128,000	18,728	190,766	149%	(62,766)
Retirement	1,944,305	155,014	1,433,488	74%	510,817
Payroll Taxes	30,133	4,432	5,699	19%	24,434
Group Medical Insurance	1,884,701	109,377	912,626	48%	972,075
Life Insurance	69,388	4,428	33,485	48%	35,903
Medicare Taxes	172,513	13,586	119,678	69%	52,835
TCDRS Retiree COLA	275,000	0	0	0	275,000
Sick Leave Buy Back Fund	50,000	3,349	44,736	89%	5,264
Departure Contingency	70,000	84	19,465	28%	50,535
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>15,669,517</b>	<b>1,186,653</b>	<b>10,441,659</b>	<b>67%</b>	<b>5,227,858</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	0	28,400	75%	9,600
Valuation Telecommunications Accounts	40,000	0	13,525	34%	26,475
Accounting & Auditing	50,000	895	47,136	94%	2,864
Legal Services	1,100,000	119,694	887,908	81%	212,092
Consulting Studies	40,000	304	16,470	41%	23,530
Taxpayer Liason Officer	25,000	3,764	20,289	81%	4,711
Contract Services Contingency	105,800	62	55,122	52%	50,678
Temporary Services	138,000	9,071	101,768	74%	36,232
<b>TOTAL CONTRACT SERV. EXP</b>	<b>1,536,800</b>	<b>133,791</b>	<b>1,170,619</b>	<b>76%</b>	<b>366,181</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	67,800	1,623	47,531	70%	20,269
Software Maintenance	400,800	1,565	320,382	80%	80,418
Hardware Maintenance	58,800	0	52,810	90%	5,990
IS Supplies	30,000	4,811	41,236	137%	(11,236)
IS Services	35,600	471	21,655	61%	13,945
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>593,000</b>	<b>8,471</b>	<b>483,615</b>	<b>82%</b>	<b>109,385</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	0	3,397	1%	236,603
Homestead Audit /Outreach	10,000	0	0	0	10,000
Field Device Maintenance	181,007	3,827	177,602	98%	3,405
Server Infrastructure Upgrade	100,000	0	0	0	100,000
Technology Improvements	200,000	1,200	5,000	3%	195,000
CAMA Software	483,000	0	362,817	75%	120,183
CAMA Enhancements	150,000	0	0	0	150,000
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,364,007</b>	<b>5,027</b>	<b>548,816</b>	<b>40%</b>	<b>815,191</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	0	2,944	74%	1,056
Chief Appraiser Expense	8,000	826	5,916	74%	2,084
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>826</b>	<b>8,860</b>	<b>74%</b>	<b>3,140</b>

**BEXAR APPRAISAL DISTRICT**  
*Summary of All Units*  
**Comparison of Budget and Actual Revenues**  
*For the Nine Months Ending 9/30/2023*

	<u>2023</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	600,000	138,060	602,545	100%	(2,545)
Training	6,925	0	5,450	79%	1,475
Postage	80,000	20,796	154,118	193%	(74,118)
Legal Services	65,000	0	8,100	12%	56,900
Contingency	1,500	0	0	0	1,500
<b>TOTAL A.R.B EXPENDITURES</b>	<b>753,425</b>	<b>158,856</b>	<b>770,213</b>	<b>102%</b>	<b>(16,788)</b>
<b>TOTAL EXPENDITURES</b>	<b><u>23,674,800</u></b>	<b><u>1,704,592</u></b>	<b><u>16,339,921</u></b>	<b><u>69%</u></b>	<b><u>7,334,879</u></b>
<b>REVENUES OVER EXPENDITURES</b>	<b><u>0</u></b>	<b><u>(4,222,166)</u></b>	<b><u>(7,545,019)</u></b>	<b><u>0</u></b>	<b><u>7,545,019</u></b>

**BEXAR APPRAISAL DISTRICT**  
**STATEMENT OF EXPENDITURES FOR**  
**DESIGNATED CASH FUNDS (MODIFIED ACCRUAL BASIS)**  
**FOR THE MONTH ENDED September 30, 2023**

R-021

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 3,323,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 3,323,000.00

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

		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 500,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 500,000.00

		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 900,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 900,000.00

		DESIGNATED - RETIREMENT FUNDING	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 354,999.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 354,999.00

		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 175,000.00
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 175,000.00

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

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

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

		DESIGNATED - COLA Retention	
DATE	PAYEE	PURPOSE	AMOUNT
30-Sep	Balance Forward		\$ 96,891.28
	<b>ITEMIZED MONTHLY TOTAL</b>		-
	<b>ITEMIZED YTD TOTAL</b>		\$ 96,891.28

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Nine Months Ending 9/30/2023

	2023 BUDGET	CURRENT YTD	2022 YTD	CURR MONTH	2022 MONTH
<b><u>TAXING UNITS</u></b>					
Alamo Community College District	\$1,515,376	\$1,515,376	\$1,228,472	\$378,844	\$310,055
City of Alamo Heights	36,787	36,788	32,742	9,197	8,708
Alamo Heights ISD	434,402	434,400	389,965	108,600	96,345
City of Balcones Heights	9,025	9,024	7,650	2,256	1,766
Bexar County	2,580,566	2,580,568	2,246,853	645,142	564,310
Bexar County Emer Serv Dist#1	7,608	7,608	5,478	1,902	1,428
Bexar County Emer Serv Dist#2	59,941	59,940	49,987	14,985	13,497
Bexar County Emer Serv Dist#3	32,652	32,652	27,962	8,163	7,043
Bexar County Emer Serv Dist#5	13,869	13,868	8,815	3,467	2,470
Bexar County Emer Serv Dist#6	6,545	6,544	5,194	1,636	1,371
Bexar County Flood	225,234	225,236	195,707	56,309	49,442
Bexar County Emer Serv Dist#7	24,666	24,668	19,209	6,167	5,271
Bexar County Emer Serv Dist#8	7,891	7,892	6,302	1,973	1,714
Bexar County Emer Serv Dist#4	10,608	10,608	8,958	2,652	2,448
Bexar County Emer Serv Dist#10	10,136	10,136	7,260	2,534	1,924
Boerne ISD	179,398	179,400	154,148	44,850	39,737
Bexar County Emer Serv Dist#11	9,403	9,404	7,122	2,351	1,905
Bexar County Emer Serv Dist#12	6,403	6,404	4,446	1,601	1,295
City of Castle Hills	20,012	20,012	17,898	5,003	4,469
City of China Grove	1,701	1,700	1,422	425	377
Cibolo Canyon	34,164	34,164	27,294	8,541	6,651
Comal ISD	216,823	216,824	184,666	54,206	46,817
City of Converse	45,340	45,340	39,692	11,335	10,037
Crosswinds at South Lake SID	2,575	2,576	1,296	644	454
East Central ISD	332,736	332,736	249,515	83,184	63,045
Edgewood ISD	118,370	118,372	99,701	29,593	24,545
City of Elmendorf	3,804	3,804	3,068	951	814
City of Fair Oaks Ranch	21,146	21,144	19,703	5,286	5,021
Floresville ISD	145	140	119	35	34
City of Grey Forest	284	284	238	71	60
Harlandale ISD	170,089	170,088	136,003	42,522	34,143
City of Helotes	21,406	21,404	19,362	5,351	4,936
Hill Country Village	2,930	2,928	2,544	732	659
Town of Hollywood Park	15,924	15,924	13,550	3,981	3,381
Judson ISD	818,172	818,172	681,160	204,543	172,064
City of Kirby	15,003	15,004	12,919	3,751	3,255
City of Leon Valley	28,825	28,824	26,246	7,206	6,566
City of Live Oak	34,495	34,496	28,460	8,624	6,880
City of Lytle	24	24	26	6	7
Medina Valley ISD	137,437	137,436	86,950	34,359	25,829
Northeast ISD	2,829,168	2,829,168	2,519,324	707,292	618,114
Northside ISD	4,184,495	4,184,496	3,675,984	1,046,124	911,978
City of Olmos Park	16,184	16,184	13,524	4,046	3,318
City of San Antonio	3,595,999	3,596,000	3,131,553	899,000	775,922
San Antonio ISD	1,700,303	1,700,304	1,462,713	425,076	365,786
San Antonio MUD #1	1,512	1,512	1,470	378	361
San Antonio River Authority	195,772	195,772	161,986	48,943	41,053

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Nine Months Ending 9/30/2023

	2023 BUDGET	CURRENT YTD	2022 YTD	CURR MONTH	2022 MONTH
City of Sandy Oaks	2,481	2,480	2,282	620	597
City of Schertz	14,034	14,036	11,494	3,509	3,065
Schertz-Cibolo-Univ City ISD	77,614	77,616	60,790	19,404	16,700
City of Selma	9,025	9,024	7,470	2,256	1,816
City of Shavano Park	20,697	20,696	17,552	5,174	4,441
City of Somerset	4,253	4,252	3,568	1,063	915
Somerset ISD	34,472	34,472	39,924	8,618	10,510
South San Antonio ISD	156,291	156,292	131,001	39,073	32,193
Southside ISD	128,105	128,104	104,662	32,026	23,608
Southwest ISD	372,689	372,688	272,543	93,172	68,821
City of St. Hedwig	5,103	5,104	3,804	1,276	1,026
City of Terrell Hills	31,069	31,068	26,304	7,767	6,731
Universal City	47,726	47,728	42,524	11,932	10,722
University Health System	2,956,351	2,956,352	2,421,211	739,088	613,462
Westside 211 SID	6,474	6,472	3,948	1,618	1,289
City of Windcrest	16,586	16,588	15,158	4,147	3,755
Clear Water Creek SID	0	0	8	0	2
Gates SID	0	0	10	0	3
Stolte Ranch SID	307	308	190	77	88
Tally Road SID	189	188	58	47	27
Westpoint SID	3,946	3,944	814	986	375
Redbird Ranch	1,654	1,652	296	413	115
Bexar County Emer Serv Dist#9	1,630	1,632	0	408	0
Tres Laurels SID	47	48	0	12	0
Landon Ridge SID	378	380	0	95	0
Lemon Creek SID	142	140	0	35	0
Briggs Ranch SID	189	188	0	47	0
<b>TOTAL TAX UNIT LEVY</b>	<b>23,626,800</b>	<b>23,626,800</b>	<b>20,190,267</b>	<b>5,906,700</b>	<b>5,047,566</b>
Other Revenues	20,000	86,461	88,586	20	0
Other Revenues - Information Systems	8,000	3,081	3,243	302	153
Interest Revenues	20,000	168,598	4,383	19,735	1,044
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>258,141</b>	<b>96,212</b>	<b>20,057</b>	<b>1,197</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>23,674,800</b>	<b>23,884,941</b>	<b>20,286,478</b>	<b>5,926,757</b>	<b>5,048,763</b>

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Nine Months Ending 9/30/2023

	2023 BUDGET	CURRENT YTD	2022 YTD	CURR MONTH	2022 MONTH
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	70,000	51,265	44,362	9,533	8,160
Auto Allowance	681,240	495,990	461,859	55,250	50,367
Stipend	32,000	12,750	12,000	1,417	1,417
Copier Costs	41,913	25,098	29,176	3,007	2,820
Copier, FAX, & Printer Supplies	52,250	31,926	30,503	2,121	1,720
Employee Recognition/Awards	45,000	14,996	18,386	149	350
Equipment Maintenance	1,050	0	0	0	0
Forms Creation	375,000	240,560	286,262	5,383	0
General Insurance	45,000	44,390	51,292	0	0
Map Production & Supplies	4,550	1,626	1,754	0	0
Mileage Reimbursements	4,000	507	160	16	0
Office Building Expense	250,000	224,922	202,282	49,254	25,755
Offsite Storage	25,000	15,938	13,510	1,781	1,972
Office Supplies	85,850	63,507	46,875	3,850	2,423
Postage	665,000	678,368	638,314	12,289	37,920
Professional Dues	26,930	12,230	9,882	145	45
Publications	235,535	128,455	109,201	8,682	10,742
Security	215,000	183,327	173,720	23,742	20,628
Telephone	76,000	46,114	50,131	3,262	5,276
Training	232,233	123,224	75,411	9,081	9,228
Utilities	125,000	71,074	81,010	21,756	12,820
Worker's Compensation	50,000	37,270	38,283	(50)	(50)
Contingency	250,000	250,000	197,888	0	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,588,551</b>	<b>2,753,539</b>	<b>2,572,262</b>	<b>210,667</b>	<b>191,592</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	1,500	4,486	271	301	0
Information Services	500	777	0	0	0
Geographic Info. Systems	500	0	0	0	0
Customer Info & Assist	20,000	0	600	0	300
Residential	25,000	27,607	49,463	0	0
Commercial	3,500	0	0	0	0
Personal Property	4,500	0	0	0	0
<b>EQUIPMENT:</b>					
Information Services	92,000	122,790	50,371	0	0
CAMA Hardware	10,000	6,941	509	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>157,500</b>	<b>162,602</b>	<b>101,214</b>	<b>301</b>	<b>300</b>

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Nine Months Ending 9/30/2023

	2023 BUDGET	CURRENT YTD	2022 YTD	CURR MONTH	2022 MONTH
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	11,045,477	7,681,717	6,591,004	877,655	728,832
Salaries, Overtime	128,000	190,766	142,385	18,728	5,661
Retirement	1,944,305	1,433,488	1,190,894	155,014	128,514
Payroll Taxes	30,133	5,699	(2,554)	4,432	16
Group Medical Insurance	1,884,701	912,626	890,745	109,377	102,393
Life Insurance	69,388	33,485	40,881	4,428	4,582
Medicare Taxes	172,513	119,678	102,795	13,586	11,206
TCDRS Retiree COLA	275,000	0	0	0	0
Sick Leave Buy Back Fund	50,000	44,736	47,681	3,349	7,892
Departure Contingency	70,000	19,465	30,193	84	104
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>15,669,517</b>	<b>10,441,659</b>	<b>9,034,026</b>	<b>1,186,653</b>	<b>989,200</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	28,400	28,400	0	0
Valuation Telecommunications Accounts	40,000	13,525	13,525	0	0
Accounting & Auditing	50,000	47,136	40,300	895	795
Legal Services	1,100,000	887,908	702,639	119,694	43,538
Consulting Studies	40,000	16,470	51,039	304	294
Taxpayer Liasion Officer	25,000	20,289	13,916	3,764	3,058
Contract Services Contingency	105,800	55,122	8,870	62	31
Temporary Services	138,000	101,768	152,996	9,071	15,062
<b>TOTAL CONTRACT SERV. EXP</b>	<b>1,536,800</b>	<b>1,170,619</b>	<b>1,011,685</b>	<b>133,791</b>	<b>62,779</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	67,800	47,531	20,069	1,623	1,386
Software Maintenance	400,800	320,382	272,946	1,565	2,493
Hardware Maintenance	58,800	52,810	35,596	0	732
IS Supplies	30,000	41,236	39,495	4,811	1,302
IS Services	35,600	21,655	17,206	471	716
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>593,000</b>	<b>483,615</b>	<b>385,311</b>	<b>8,471</b>	<b>6,627</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	3,397	88,500	0	0
Homestead Audit /Outreach	10,000	0	0	0	0
Field Device Maintenance	181,007	177,602	152,415	3,827	3,684
Server Infrastructure Upgrade	100,000	0	0	0	0
Technology Improvements	200,000	5,000	82,957	1,200	0
CAMA Software	483,000	362,817	353,082	0	0
CAMA Enhancements	150,000	0	0	0	0
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,364,007</b>	<b>548,816</b>	<b>676,955</b>	<b>5,027</b>	<b>3,684</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	2,944	1,421	0	0
Chief Appraiser Expense	8,000	5,916	5,304	826	666
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>8,860</b>	<b>6,725</b>	<b>826</b>	<b>666</b>

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Nine Months Ending 9/30/2023

	2023 BUDGET	CURRENT YTD	2022 YTD	CURR MONTH	2022 MONTH
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	600,000	602,545	438,250	138,060	121,183
Training	6,925	5,450	0	0	0
Postage	80,000	154,118	121,899	20,796	27,462
Legal Services	65,000	8,100	15,581	0	250
Contingency	1,500	0	0	0	0
<b>TOTAL A.R.B EXPENDITURES</b>	<b>753,425</b>	<b>770,213</b>	<b>575,730</b>	<b>158,856</b>	<b>148,895</b>
 <b>TOTAL EXPENDITURES</b>	 <b><u>23,674,800</u></b>	 <b><u>16,339,921</u></b>	 <b><u>14,363,908</u></b>	 <b><u>1,704,592</u></b>	 <b><u>1,403,743</u></b>
 <b>REVENUES OVER EXPENDITURES</b>	 <b><u>0</u></b>	 <b><u>(7,545,019)</u></b>	 <b><u>(5,922,570)</u></b>	 <b><u>(4,222,166)</u></b>	 <b><u>(3,645,020)</u></b>

## Bexar Appraisal District 25.25B Report

Prop ID	Geo ID	Legal Description	Owner Name	Year	Sup Num	Sup Date	Code	Supp Action	Supp Description	Beginning Market	Beginning Appraised	Beginning Assessed	Corrected Market	Corrected Appraised	Corrected Assessed	Delete Date
425248	08887-007-0170	NCB 8887 BLK 7 LOT 17	MARIN INVESTMENTS LLC	2023	255	09/08/2023	2525B	Account Modified	2023 SUPPLEMENT REMOVE RESIDENCE FROM RECORD LEFT ON IN ERROR; #347/MAE. 9/8/23	\$236,060	\$236,060	\$236,060	\$41,160	\$41,160	\$41,160	
1108871	11153-004-0340	NCB 11153 (ASHLEY HEIGHTS SUB'D), BLOCK 4 LOT 34	ABUNDIS ARTURO	2022	255	09/25/2023	2525B	Account Modified	2022 SUPPLEMENT DELETE RESIDENCE LEFT ON RECORD IN ERROR; #347/MAE. 9/25/23	\$186,810	\$186,810	\$186,810	\$43,160	\$43,160	\$43,160	

**Tommy Allison**

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**Subject:** FW: COMPLIMENTS TO BEXAR APPRAISAL DIISTRICT CUSTOMER SERVICE STAFF  
**Importance:** High

**From:** Buckshot85@msn.com \_ <buckshot85@msn.com>  
**Sent:** Wednesday, October 25, 2023 11:25  
**To:** cs <cs@bcad.org>  
**Subject:** COMPLIMENTS TO BEXAR APPRAISAL DIISTRICT CUSTOMER SERVICE STAFF  
**Importance:** High

This email originated from outside Bexar Appraisal District . Please use proper judgment and caution when opening attachments, clicking links, or responding to this email.

To Customer Information and Assistance Director, Bexar Appraisal District,

This note is to commend the Customer Service Staff of the 411 N. Frio office. I stopped yesterday, October 24, 2023, to update my application for total exemption from property taxes because of my being 100% service-connected disability. As I was waiting for my place in the queue, I had the opportunity to observe your staff's interaction with the customers. My husband and I were very impressed with their professionalism combined with their ability to work with each individual to resolve each of their issues. The computer check-in and text information system is also excellent. The whole process was painless and I thank you.

Please ensure your customer service staff is recognized for their great work.

With warmest regards, Robin Lee Csuti

Sent from Outlook

**STAFF SUMMARY SHEET**

**ISSUE:** Adjourn

The board of directors may adjourn the meeting.