



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

DATE OF MEETING: January 13, 2026  
PLACE OF MEETING: 411 N. Frio St.; San Antonio, TX 78207  
TIME OF MEETING: 2:00 pm

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

**THE PUBLIC MAY ACCESS THIS MEETING AT:**

<https://zoom.us/j/93063866654?pwd=Waucl2SmaTyekQVe6eSAR4aKlsrwih.1>

Meeting ID: 930 6386 6654

Passcode: 310800

**AGENDA**

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

**PROCEDURAL**

- A. Meeting called to order by Dave Gannon, Chair  
  
Recording of present directors
- B. The Board of Directors will be sworn into office for the 2026 term.  
*(Hon. Jacqueline Valdes, District Court Judge)*
- C. The Board of Directors will elect officers for the 2026 tax year.
- D. Public Comments Period *(Jimmy Saiz, Executive Assistant)*

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

**ACTION ITEMS**

**E. Minutes** (*Jimmy Saiz, Executive Assistant*)

1. Approval of the minutes of the board meeting of December 16, 2025

**F. Zendesk Software Agreement Renewal** (*Crystal Khantharoth, Finance Director*)

The board of directors may discuss and/or vote to authorize the chief appraiser to renew the current agreement for customer service interaction and workflow software.

**G. Update Board of Directors meeting dates and times** (*Rogelio Sandoval, Chief Appraiser*)

The board of directors may discuss and/or vote to authorize the chief appraiser to set the meeting dates and times of all upcoming board meetings.

**EXECUTIVE SESSION**

**H. Adjourn to Executive Session**

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

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

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

**REPORTS**

I. Chief Appraiser's Report

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

1. Financial Condition (*Crystal Khantharoth, Finance Director*)
  - a. Funds investment report for November 2025
  - b. Statement of revenues and expenses through November 30, 2025
  - c. Designated cash funds report through November 30, 2025
2. Appraisal Records (*Tommy Allison, Assistant Chief Appraiser*)
  - a. Presentation of appraisal roll correction report for the fourth quarter of the 2025 tax year as authorized by Section 25.25(b), Texas Tax Code.
  - b. The board of directors will receive an overview of the property tax calendar and an update on the status of work regarding the 2026 appraisal roll.

J. Adjourn

FILE INFORMATION

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Rogelio Sandoval  
Chief Appraiser  
Bexar Central Appraisal District

*\* The Board of Directors invites comments from the public about the policies and procedures of the Bexar Central 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 CENTRAL APPRAISAL DISTRICT  
BOARD OF DIRECTORS MEETING  
JANUARY 13, 2026  
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**STAFF SUMMARY SHEET**

**ISSUE:** Meeting called to order by Dave Gannon, Chair

Meeting called to order and recording of directors present.

**STAFF SUMMARY SHEET**

**ISSUE:** The Board of Directors will be sworn into office for the 2026 term.

**STAFF SUMMARY SHEET**

**ISSUE:** The Board of Directors will elect officers for the 2026 tax year.

**STAFF SUMMARY SHEET**

**ISSUE:** Public Comments Period

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

**STAFF SUMMARY SHEET**

**ISSUE:** Minutes

1. Approval of the minutes of the board meeting of December 16, 2025

**MINUTES OF THE MEETING OF THE  
BEXAR CENTRAL APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
DECEMBER 16, 2025**

The Board of Directors of the Bexar Central Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas on December 16, 2025, at 6:00 p.m. The items of business were acted upon as shown in the following minutes.

**A. Call to Order**

Mr. Dave Gannon, Chair, called the meeting to order at 6:00 pm and acknowledged the presence of the following directors:

Dr. Ralph Barksdale  
Mr. Jon Fisher  
Dr. Adriana Rocha Garcia  
Ms. Erika Hizel  
Ms. Naomi Miller

**B. Public Comments Period**

There were no members of the public present.

**C. Minutes**

Mr. Fisher moved to approve the minutes of the November 12<sup>th</sup> meeting as written. Dr. Barksdale seconded the motion which was unanimously approved.

**D. Encumbrance**

Mr. Rogelio Sandoval, Chief Appraiser, presented the board with a resolution to authorize the amendment of the 2025 operating budget to encumber and appropriate \$350,000 for Computer Assisted Mass Appraisal Software Modernization, \$125,000 to the Litigation Expense Restricted Fund Reserve, and \$100,000 to the Technology Restricted Fund Reserve.

Dr. Garcia moved to approve the resolution to authorize the amendment of the 2025 operating budget to encumber funds. Ms. Miller seconded the motion which was unanimously approved.

**E. Contract – Bank Depository**

Ms. Crystal Khantharoth, Finance Director, asked for board approval to enter a contract for bank depository with Broadway Bank with the contract starting February 1, 2026, to January 31, 2028.

Dr. Garcia moved to approve the bank depository contract with Broadway Bank. Dr. Barksdale seconded the motion which was unanimously approved.

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

Ms. Khantharoth asked for board approval to enter into a renewal agreement with ESRI for software maintenance in the amount of \$73,000 with the contract starting January 31, 2026, to January 30, 2027.

Ms. Hizel asked the frequency of the renewal and Ms. Khantharoth confirmed it was yearly.

Ms. Miller moved to approve the renewal agreement with ESRI for software maintenance. Dr. Garcia seconded the motion which was unanimously approved.

## **G. Board of Director Appointment Results**

Mr. Sandoval announced to the board the appointment results for the 2026-2029 term to include Dr. Ralph E. Barksdale, nominated by Bexar County and Councilwoman Ivalis Meza Gonzalez, nominated by the City of San Antonio.

No board action was required as this was information only.

## **H. Cost of Living Adjustment**

Mr. Sandoval mentioned to the board that this item was to notify them that the district would be distributing a 2% cost of living adjustment for all eligible Bexar Appraisal District employees, excluding the Chief Appraiser.

## **I. Adjourn to Executive Session**

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

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

Upon reconvening into open session, the board of directors may consider and/or vote upon any item discussed in closed Executive Session.

The board adjourned into executive session at 6:06pm and reconvened at 6:33pm. There was no action to be taken.

Due to time constraints, permission was granted from the Board Chair to proceed to agenda item M, Chief Appraiser Recognition, before proceeding with the agenda as posted.

## **J. Chief Appraiser's Report**

### **1. Financial Condition**

Ms. Khantharoth presented the board with the Funds Investment Report from October 31, 2025 financials. As of October 31, 2025, total deposits were \$15,188,019.52. Year to date interest earned \$271,001.75 and the district was over collateralized by \$2,285,920.50. Total revenues collected \$28,519,578 with a surplus of \$7,020,711. She stated there were no changes to the designated cash funds.

### **2. Appraisal Records**

Mr. Tommy Allison, Assistant Chief Appraiser, presented the board with the appraisal records report that included Appraisal Review Board activity, field inspection progress, along with a year end wrap up for 2025.

## **K. Additional Reports**

### **1. Community Engagement**

Ms. Jennifer Rodriguez, Communications Director, presented the October and November 2025 Community Interactions Statistics report along with the Community Engagement Report for October through December.

### **2. Taxpayer Liaison**

Mr. L. Christopher White, Taxpayer Liaison, presented to the board with an end-of-year report which included an online survey that was forwarded to the comptroller which includes homeowner inquiries.

### **3. Appraisal Review Board**

Mr. Daniel George, Appraisal Review Board Chair, presented an updated report from the beginning of December which included remaining ARB hearings, mentioning 5,510 protests had been completed and ARB is scheduled to meet the first week of March with training to follow.

## **L. Milestone Recognition**

Mr. Sandoval recognized 28 district employees celebrating milestone years of service for a total of 445 years of combined service.

**M. Chief Appraiser Recognition**

Mr. Sandoval recognized outgoing board member, Dr. Adriana Rocha Garcia, and her time served on the board.

Dr. Garcia addressed the board to thank them for her time with the district.

**N. Adjourn**

Mr. Fisher moved to adjourn the meeting. Ms. Miller seconded the motion which was unanimously approved.

There being no further business, the December 16, 2025, board of directors meeting adjourned at 6:51 pm.

\_\_\_\_\_

Chair

\_\_\_\_\_

Secretary

\_\_\_\_\_

Date

**STAFF SUMMARY SHEET**

**ISSUE:** Zendesk Software Agreement Renewal

The board of directors may discuss and/or vote to authorize the chief appraiser to renew the current agreement for customer service interaction and workflow software.



**Bexar Appraisal District**

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

DATE: 1/13/2026

TYPE:

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

SERVICE/PRODUCT:

Zendesk Suite

VENDOR NAME:

Satrde

CONTRACT AMOUNT:

3 years at \$99,720.00 per year  
Total \$299,160

LOWEST BID/PROPOSAL:

- Yes
- N/A
- No. If not, why DIR-CPO- 5337 Best Value

PERIOD COVERED:

February 20, 2026 - February 19, 2029

REFERENCES:

- Yes

NUMBER OF BIDS:

N/A

CURRENT VENDOR:

Zendesk Suite

ORIGINATING DEPT.:

Information Systems

REVIEWED/APPROVED BY:

Director

[Signature]

Finance Director

[Signature]

Chief Appraiser

[Signature]

**STAFF SUMMARY SHEET**

**ISSUE:** Update Board of Directors meeting dates and times

The board of directors may discuss and/or vote to authorize the chief appraiser to set the meeting dates and times of all upcoming board meetings.

# MEETING OF THE BOARD OF DIRECTORS

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When possible, meetings will be held at 2:00 pm on the second Tuesday of every month as needed but not less than once a quarter. Meetings take place at the district's office located at 411 North Frio, San Antonio, TX 78207.

During a tax unit election year, the December meeting will be held as soon as possible after the December 15<sup>th</sup> voting deadline.

## Anticipated Meeting Dates for 2026

January 13, 2:00 pm

February 10, 2:00 pm

**March 10, Evening 6:00 pm**

April 14, 2:00 pm

May 12, 2:00 pm

**June 9, Evening 6:00 pm**

July 14, 2:00 pm

August 11, 2:00 pm

**September 8, Evening 6:00 pm**

October 13, 2:00 pm

\*November 10, 2:00pm

**\*\*December 8, Evening 6:00 pm**

*\*Meeting dates and times are as needed and subject to change.*

*\*\*During appointment years, the December meeting date will be held after the 15<sup>th</sup> due to the appointment process*

**STAFF SUMMARY SHEET**

**ISSUE:** Adjourn to Executive Session

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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.

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## STAFF SUMMARY SHEET

**ISSUE:** Chief Appraiser's Report

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

1. Financial Condition
  - a. Funds investment report for November 2025
  - b. Statement of revenues and expenses through November 30, 2025
  - c. Designated cash funds report through November 30, 2025
2. Appraisal Records
  - a. Presentation of appraisal roll correction report for the fourth quarter of the 2025 tax year as authorized by Section 25.25(b), Texas Tax Code.
  - b. The board of directors will receive an overview of the property tax calendar and an update on the status of work regarding the 2026 appraisal roll.

**BEXAR APPRAISAL DISTRICT**  
**Funds Investment Report**  
**11/30/2025**

		<b>% RATE</b>
Cash - Operating Account	\$ 1,575,018.87	0%
	\$ 11,802,680.25	2.59%
<b>Total Deposits</b>	<b>\$ 13,377,699.12</b>	

Other Rate Comparisons	
TexPool	90 day T-Bill
3.99%	3.91%

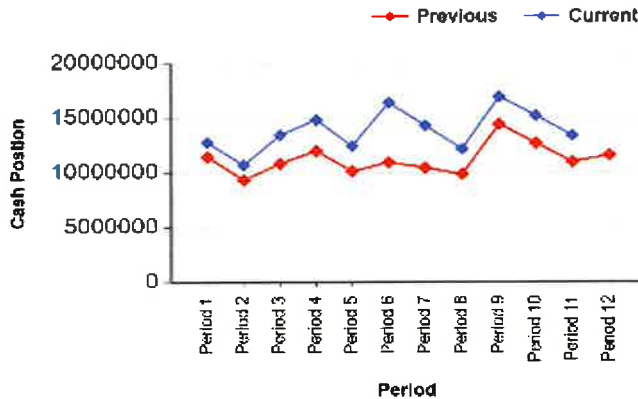
Pledged Collateral:			
FDIC	\$ 250,000.00	Year-To-Date Interest Earned	\$ 298,401.16
FMV	\$ 17,223,940.02		
<b>Total Collateral</b>	<b>\$ 17,473,940.02</b>		

**Collateral Over (Under) \$ 4,096,240.90 129% FMV Less FDIC per investment Policy**

**Cash Position**

This Period	Current	Previous	Change	% Change
vs. Last Period	\$ 13,377,899.00	\$ 15,188,020.00	\$ 1,810,321.00	11.92%
vs. This Period Last Year	\$ 13,377,899.00	\$ 10,863,108.00	\$ 2,414,591.00	22.02%

**Cash Postion 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:

September 2024 with TAAO



*Bexar Appraisal District*  
*Balance Sheet*  
*As of 11/30/2025*

	<u>September</u>	<u>October</u>	<u>November</u>
<b>ASSETS</b>			
Cash and Short Term Investments	\$16,923,902.37	\$15,188,019.52	\$13,377,699.12
Accounts Receivable	278,049.00	40,505.00	36,878.00
Prepaid Expenses	39,134.53	39,134.53	39,134.53
<b>Total Current Assets</b>	<b>17,241,085.90</b>	<b>15,267,659.05</b>	<b>13,453,711.65</b>
General Fixed Assets	4,705,717.95	4,705,717.95	4,705,717.95
Fixed Assets-Building	5,749,539.13	5,749,539.13	5,749,539.13
Non-Current Portion Sick & Vacation	1,370,292.72	1,370,292.72	1,370,292.72
<b>Total Non- Current Assets</b>	<b>11,825,549.80</b>	<b>11,825,549.80</b>	<b>11,825,549.80</b>
<b>Total Assets</b>	<b>29,066,635.70</b>	<b>27,093,208.85</b>	<b>25,279,261.45</b>
<b>LIABILITIES</b>			
Accounts Payable	260,624.16	253,142.26	252,059.38
<b>Total Current Liabilities</b>	<b>260,624.16</b>	<b>253,142.26</b>	<b>252,059.38</b>
Non-Current Sick & Vacation Accrual	1,370,292.72	1,370,292.72	1,370,292.72
<b>Total Liabilities</b>	<b>1,630,916.88</b>	<b>1,623,434.98</b>	<b>1,622,352.10</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	4,705,717.95	4,705,717.95	4,705,717.95
General Restricted Reserve Fund	4,000,000.00	4,000,000.00	4,000,000.00
Designated - Digital Orthophotography	165,000.00	165,000.00	165,000.00
Designated - Litigation Expenses	875,000.00	875,000.00	875,000.00
Designated - Retirement Funding	387,654.16	387,654.16	387,654.16
Designated - Technology Reserve	375,000.00	375,000.00	375,000.00
Designated - Homestead Audit/ Outreach	220,000.00	220,000.00	220,000.00
Designated - Building Upgrades	143,630.00	143,630.00	143,630.00
Designated - Roof Reserve	105,214.00	105,214.00	105,214.00
Designated- Election	625,415.87	625,415.87	625,415.87
Reserved for Building - Capital	1,000,000.00	1,000,000.00	1,000,000.00
Reserved for COLA Retention	96,891.28	96,891.28	96,891.28
Unreserved Funds	0.00	0.00	0.00
Net Profit/(Loss)	8,986,656.43	7,020,711.48	5,196,648.27
<b>Total Equity</b>	<b>27,435,718.82</b>	<b>25,469,773.87</b>	<b>23,645,710.66</b>
<b>Total Liabilities and Equity</b>	<b>29,066,635.70</b>	<b>27,093,208.85</b>	<b>25,268,062.76</b>

Summary of All Units  
 Comparison of Budget and Actual Revenues  
 For the Eleven Months Ending 11/30/2025

	<u>2025</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>TAXING UNITS</b>					
Alamo Community College District	\$2,080,156	\$0	\$2,080,156	(100%)	\$0
City of Alamo Heights	46,354	0	46,356	(100%)	(2)
Alamo Heights ISD	455,556	0	455,556	(100%)	0
City of Balcones Heights	12,292	0	12,292	(100%)	0
Bexar County	3,551,910	0	3,551,912	(100%)	(2)
Bexar County Emer Serv Dist#1	10,773	0	10,772	(100%)	1
Bexar County Emer Serv Dist#2	87,927	0	87,928	(100%)	(1)
Bexar County Emer Serv Dist#3	46,270	0	46,272	(100%)	(2)
Bexar County Emer Serv Dist#5	23,205	0	23,204	(100%)	1
Bexar County Emer Serv Dist#6	9,760	0	9,760	(100%)	0
Bexar County Flood	310,305	0	310,304	(100%)	1
Bexar County Emer Serv Dist#7	36,482	0	36,484	(100%)	(2)
Bexar County Emer Serv Dist#8	12,348	0	12,348	(100%)	0
Bexar County Emer Serv Dist#4	17,467	0	17,468	(100%)	(1)
Bexar County Emer Serv Dist#10	16,033	0	16,032	(100%)	1
Boerne ISD	193,744	0	193,751	(100%)	(7)
Bexar County Emer Serv Dist#11	12,967	0	12,968	(100%)	(1)
Bexar County Emer Serv Dist#12	10,407	0	10,408	(100%)	(1)
City of Castle Hills	27,565	0	27,564	(100%)	1
City of China Grove	2,953	0	2,952	(100%)	1
Cibolo Canyon	51,642	0	51,644	(100%)	(2)
Comal ISD	225,809	0	225,808	(100%)	1
City of Converse	67,732	0	67,732	(100%)	0
Crosswinds at South Lake SID	6,835	0	6,836	(100%)	(1)
East Central ISD	417,753	0	417,752	(100%)	1
Edgewood ISD	125,450	0	125,452	(100%)	(2)
City of Elmendorf	5,682	0	5,684	(100%)	(2)
City of Fair Oaks Ranch	27,509	0	27,508	(100%)	1
Floresville ISD	197	0	196	(99%)	1
City of Grey Forest	394	0	396	(101%)	(2)
Harlandale ISD	172,985	0	172,984	(100%)	1
City of Helotes	28,240	0	28,240	(100%)	0
Hill Country Village	4,050	0	4,052	(100%)	(2)
Town of Hollywood Park	20,646	0	20,648	(100%)	(2)
Judson ISD	858,879	0	858,880	(100%)	(1)
City of Kirby	19,549	0	19,548	(100%)	1
City of Leon Valley	36,088	0	36,088	(100%)	0
City of Live Oak	42,557	0	42,556	(100%)	1
City of Lytle	28	0	28	(100%)	0
Medina Valley ISD	196,866	0	196,868	(100%)	(2)
Northeast ISD	2,858,534	0	2,858,536	(100%)	(2)
Northside ISD	4,312,398	0	4,312,388	(100%)	10
City of Olmos Park	24,696	0	24,696	(100%)	0
City of San Antonio	4,727,591	0	4,727,592	(100%)	(1)
San Antonio ISD	1,773,058	0	1,773,060	(100%)	(2)
San Antonio MUD #1	928	0	928	(100%)	0
San Antonio River Authority	265,694	0	265,696	(100%)	(2)
City of Sandy Oaks	4,810	0	4,812	(100%)	(2)

BEXAR APPRAISAL DISTRICT

Summary of All Units

Comparison of Budget and Actual Revenues

For the Eleven Months Ending 11/30/2025

	<u>2025</u> <u>BUDGET</u>	<u>CURRENT</u> <u>MONTH</u>	<u>YEAR TO</u> <u>DATE</u>	<u>YTD</u> <u>%</u>	<u>(OVER)</u> <u>UNDER</u>
City of Schertz	19,267	0	19,268	(100%)	(1)
Schertz-Cibolo-Univ City ISD	85,846	0	85,848	(100%)	(2)
City of Selma	11,982	0	11,984	(100%)	(2)
City of Shavano Park	28,775	0	28,776	(100%)	(1)
City of Somerset	5,710	0	5,712	(100%)	(2)
Somerset ISD	37,944	0	37,944	(100%)	0
South San Antonio ISD	182,014	0	182,016	(100%)	(2)
Southside ISD	153,465	0	153,464	(100%)	1
Southwest ISD	438,061	0	438,060	(100%)	1
City of St. Hedwig	7,454	0	7,456	(100%)	(2)
City of Terrell Hills	41,151	0	41,152	(100%)	(1)
Universal City	59,631	0	59,632	(100%)	(1)
University Health System	3,745,316	0	3,745,316	(100%)	0
City of Von Ormy	675	0	676	(100%)	(1)
Westside 211 SID	11,392	0	11,392	(100%)	0
City of Windcrest	22,587	0	22,560	(100%)	27
Clear Water Creek SID	113	0	112	(99%)	1
Gates SID	197	0	196	(99%)	1
Stolte Ranch SID	1,294	0	1,296	(100%)	(2)
Tally Road SID	1,828	0	1,828	(100%)	0
Westpoint SID	18,114	0	18,116	(100%)	(2)
Redbird Ranch	7,313	0	7,312	(100%)	1
Bexar County Emer Serv Dist#9	2,560	0	2,560	(100%)	0
Tres Laurels SID	56	0	56	(100%)	0
Landon Ridge SID	619	0	620	(100%)	(1)
Lemon Creek SID	731	0	732	(100%)	(1)
Briggs Ranch SID	984	0	984	(100%)	0
Saphire Grove SID	225	0	224	(100%)	1
Grace Gardens SID	84	0	84	(100%)	0
Briggs Ranch II SID	225	0	224	(100%)	1
Medina Stonehill SID	338	0	340	(101%)	(2)
Boerne Stage Road SID	253	0	252	(100%)	1
Stone Garden SID	225	0	224	(100%)	1
Redbird Ranch Water SID 3	197	0	196	(99%)	1
<b>TOTAL TAX UNIT LEVY</b>	<b>28,127,700</b>	<b>0</b>	<b>28,127,707</b>	<b>100%</b>	<b>(7)</b>
Other Revenues	20,000	536	118,901	(595%)	(98,901)
Other Revenues - Information Systems	8,000	394	2,899	(36%)	5,101
Interest Revenues	20,000	27,399	298,401	(1492%)	(278,401)
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>28,329</b>	<b>420,201</b>	<b>875%</b>	<b>(372,201)</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>28,175,700</b>	<b>28,329</b>	<b>28,547,907</b>	<b>101%</b>	<b>(372,207)</b>

Summary of All Units  
 Comparison of Budget and Actual Revenues  
 For the Eleven Months Ending 11/30/2025

	<u>2025 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	2,302	60,311	86%	9,689
Auto Allowance	967,200	78,993	877,450	91%	89,750
Stipend	35,500	3,063	32,417	91%	3,083
Copier Costs	44,194	4,720	39,012	88%	5,182
Copier, FAX, & Printer Supplies	57,450	997	24,701	43%	32,749
Employee Recognition/Awards	50,000	13,273	50,902	102%	(902)
Equipment Maintenance	350	0	131	38%	219
Forms Creation	225,000	0	151,821	67%	73,179
General Insurance	45,000	0	53,525	119%	(8,525)
Map Production & Supplies	3,550	0	1,712	48%	1,838
Mileage Reimbursements	4,000	63	607	15%	3,393
Office Building Expense	250,000	49,051	266,750	107%	(16,750)
Offsite Storage	25,000	1,914	21,676	87%	3,324
Office Supplies	97,000	3,483	61,429	63%	35,572
Postage	681,157	28,842	486,534	71%	194,623
Professional Dues	29,652	225	12,193	41%	17,459
Publications	301,819	9,289	188,768	63%	113,051
Security	300,000	15,174	248,231	83%	51,770
Telephone	93,000	3,621	47,018	51%	45,982
Training	266,812	5,132	129,972	49%	136,840
Utilities	125,000	6,961	86,817	69%	38,183
Worker's Compensation	50,000	(50)	52,734	105%	(2,734)
Contingency	250,000	0	250,000	100%	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,971,684</b>	<b>227,054</b>	<b>3,144,710</b>	<b>79%</b>	<b>826,974</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
FURNITURE:					
Executive Services	1,500	0	27,350	1823%	(25,850)
Information Services	500	0	0	0	500
Geographic Info. Systems	500	0	0	0	500
Customer Info & Assist	12,000	0	390	3%	11,610
Residential	25,000	0	0	0	25,000
Commercial	3,500	0	0	0	3,500
Personal Property	4,500	0	0	0	4,500
Legal	2,000	0	0	0	2,000
EQUIPMENT:					
Information Services	112,000	12,888	40,425	36%	71,575
CAMA Hardware	30,000	0	13,949	46%	16,051
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>191,500</b>	<b>12,888</b>	<b>82,114</b>	<b>43%</b>	<b>109,386</b>

Summary of All Units  
 Comparison of Budget and Actual Revenues  
 For the Eleven Months Ending 11/30/2025

	<u>2025 BUDGET</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>	<u>YTD %</u>	<u>(OVER) UNDER</u>
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	12,876,837	1,007,262	11,154,745	87%	1,722,092
Salaries, Overtime	171,350	148	88,733	52%	82,617
Retirement	2,150,130	177,262	1,990,570	93%	159,560
Payroll Taxes	32,400	170	21,642	67%	10,758
Group Medical Insurance	2,045,466	117,320	1,314,996	64%	730,470
Life Insurance	80,889	5,016	54,768	68%	26,121
Medicare Taxes	201,054	15,635	175,243	87%	25,811
TCDRS Retiree COLA	275,000	0	0	0	275,000
Sick Leave Buy Back Fund	50,000	5,123	76,842	154%	(26,842)
Departure Contingency	70,000	974	54,868	78%	15,132
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>17,953,126</b>	<b>1,328,909</b>	<b>14,932,407</b>	<b>83%</b>	<b>3,020,719</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	0	30,996	82%	7,004
Valuation Telecommunications Accounts	40,000	0	47,194	118%	(7,194)
Election	1,000,000	0	381,346	38%	618,654
Accounting & Auditing	50,000	960	53,249	106%	(3,249)
Legal Services	1,250,000	141,975	1,309,385	105%	(59,385)
Consulting Studies	40,000	6,804	24,296	61%	15,704
Taxpayer Liasion Officer	39,000	3,058	29,312	75%	9,688
Contract Services Contingency	45,800	0	360	1%	45,440
Temporary Services	196,000	3,357	271,723	139%	(75,723)
<b>TOTAL CONTRACT SERV. EXP</b>	<b>2,698,800</b>	<b>156,154</b>	<b>2,147,862</b>	<b>80%</b>	<b>550,938</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	78,600	13,947	92,158	117%	(13,558)
Software Maintenance	446,835	103,266	495,941	111%	(49,106)
Hardware Maintenance	43,000	0	12,761	30%	30,239
IS Supplies	60,000	324	14,964	25%	45,036
IS Services	25,000	0	7,843	31%	17,157
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>653,435</b>	<b>117,536</b>	<b>623,667</b>	<b>95%</b>	<b>29,768</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	0	250,000	104%	(10,000)
Homestead Audit /Outreach	10,000	0	0	0	10,000
Field Device Maintenance	226,092	3,306	217,119	96%	8,973
Server Infrastructure Upgrade	100,000	0	0	0	100,000
Technology Improvements	100,000	0	30,878	31%	69,122
CAMA Software	693,311	0	585,630	84%	107,681
CAMA Enhancements	150,000	0	150,000	100%	0
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,519,403</b>	<b>3,306</b>	<b>1,233,626</b>	<b>81%</b>	<b>285,777</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	0	475	12%	3,525
Chief Appraiser Expense	8,000	351	5,459	68%	2,541
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>351</b>	<b>5,934</b>	<b>49%</b>	<b>6,066</b>

Summary of All Units  
 Comparison of Budget and Actual Revenues  
 For the Eleven Months Ending 11/30/2025

	<u>2025</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	900,000	5,063	926,128	103%	(26,128)
Training	6,920	0	6,712	97%	208
Postage	203,832	1,133	243,859	120%	(40,027)
Legal Services	65,000	0	4,240	7%	60,761
<b>TOTAL A.R.B EXPENDITURES</b>	<b>1,175,752</b>	<b>6,196</b>	<b>1,180,939</b>	<b>100%</b>	<b>(5,187)</b>
<b>TOTAL EXPENDITURES</b>	<b>28,175,700</b>	<b>1,852,392</b>	<b>23,351,259</b>	<b>83%</b>	<b>4,824,441</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>1,824,063</b>	<b>(5,196,648)</b>	<b>0</b>	<b>5,196,648</b>

**BEXAR APPRAISAL DISTRICT**  
**STATEMENT OF EXPENDITURES FOR**  
**DESIGNATED CASH FUNDS (MODIFIED ACCRUAL BASIS)**  
**FOR THE MONTH ENDED November 30, 2025**

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 4,000,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 4,000,000.00

		GENERAL RESTRICTED ELECTION	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 625,415.87
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 625,415.87

		DESIGNATED - DIGITAL ORTHOPHOTOGRAPHY	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 165,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 165,000.00

		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 875,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 875,000.00

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

		DESIGNATED - RETIREMENT FUNDING	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 387,654.16
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 387,654.16

		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
30-Nov	Balance Forward		\$ 375,000.00
	ITEMIZED MONTHLY TOTAL		-
	ITEMIZED YTD TOTAL		\$ 375,000.00

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

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

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

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

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Eleven Months Ending 11/30/2025

<b>TAXING UNITS</b>	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
Alamo Community College District	\$2,080,156	\$2,080,156	\$1,882,552	\$0	\$0
City of Alamo Heights	46,354	46,356	42,556	0	0
Alamo Heights ISD	455,556	455,556	412,644	0	0
City of Balcones Heights	12,292	12,292	11,556	0	0
Bexar County	3,551,910	3,551,912	3,219,992	0	0
Bexar County Emer Serv Dist#1	10,773	10,772	9,668	0	0
Bexar County Emer Serv Dist#2	87,927	87,928	75,388	0	0
Bexar County Emer Serv Dist#3	46,270	46,272	39,428	0	0
Bexar County Emer Serv Dist#5	23,205	23,204	19,676	0	0
Bexar County Emer Serv Dist#6	9,760	9,760	8,532	0	0
Bexar County Flood	310,305	310,304	281,180	0	0
Bexar County Emer Serv Dist#7	36,482	36,484	32,316	0	0
Bexar County Emer Serv Dist#8	12,348	12,348	10,264	0	0
Bexar County Emer Serv Dist#4	17,467	17,468	13,032	0	0
Bexar County Emer Serv Dist#10	16,033	16,032	13,496	0	0
Boerne ISD	193,744	193,751	166,444	0	0
Bexar County Emer Serv Dist#11	12,967	12,968	11,816	0	0
Bexar County Emer Serv Dist#12	10,407	10,408	8,712	0	0
City of Castle Hills	27,565	27,564	25,180	0	0
City of China Grove	2,953	2,952	2,068	0	0
Cibolo Canyon	51,642	51,644	46,512	0	0
Comal ISD	225,809	225,808	196,096	0	0
City of Converse	67,732	67,732	59,180	0	0
Crosswinds at South Lake SID	6,835	6,836	4,756	0	0
East Central ISD	417,753	417,752	346,252	0	0
Edgewood ISD	125,450	125,452	122,260	0	0
City of Elmendorf	5,682	5,684	4,992	0	0
City of Fair Oaks Ranch	27,509	27,508	24,768	0	0
Floresville ISD	197	196	156	0	0
City of Grey Forest	394	396	336	0	0
Harlandale ISD	172,985	172,984	163,652	0	0
City of Helotes	28,240	28,240	25,752	0	0
Hill Country Village	4,050	4,052	3,544	0	0
Town of Hollywood Park	20,646	20,648	18,588	0	0
Judson ISD	858,879	858,880	786,172	0	0
City of Kirby	19,549	19,548	17,452	0	0
City of Leon Valley	36,088	36,088	33,144	0	0
City of Live Oak	42,557	42,556	40,228	0	0
City of Lytle	28	28	28	0	0
Medina Valley ISD	196,866	196,868	165,488	0	0
Northeast ISD	2,858,534	2,858,536	2,629,168	0	0
Northside ISD	4,312,398	4,312,388	3,962,444	0	0
City of Olmos Park	24,696	24,696	21,176	0	0
City of San Antonio	4,727,591	4,727,592	4,318,828	0	0
San Antonio ISD	1,773,058	1,773,060	1,689,792	0	0
San Antonio MUD #1	928	928	1,268	0	0

BEXAR APPRAISAL DISTRICT  
 Comparison of Current Year  
 Prior Year-Income Statement  
 For the Eleven Months Ending 11/30/2025

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
San Antonio River Authority	265,694	265,696	240,436	0	0
City of Sandy Oaks	4,810	4,812	3,024	0	0
City of Schertz	19,267	19,268	17,608	0	0
Schertz-Cibolo-Univ City ISD	85,846	85,848	76,164	0	0
City of Selma	11,982	11,984	11,116	0	0
City of Shavano Park	28,775	28,776	25,828	0	0
City of Somerset	5,710	5,712	5,328	0	0
Somerset ISD	37,944	37,944	32,860	0	0
South San Antonio ISD	182,014	182,016	160,524	0	0
Southside ISD	153,465	153,464	138,780	0	0
Southwest ISD	438,061	438,060	402,828	0	0
City of St. Hedwig	7,454	7,456	6,436	0	0
City of Terrell Hills	41,151	41,152	37,100	0	0
Universal City	59,631	59,632	55,636	0	0
University Health System	3,745,316	3,745,316	3,621,541	0	0
City of Von Ormy	675	676	0	0	0
Westside 211 SID	11,392	11,392	9,232	0	0
City of Windcrest	22,587	22,560	20,372	0	0
Clear Water Creek SID	113	112	28	0	0
Gates SID	197	196	0	0	0
Stolte Ranch SID	1,294	1,296	672	0	0
Tally Road SID	1,828	1,828	852	0	0
Westpoint SID	18,114	18,116	9,668	0	0
Redbird Ranch	7,313	7,312	5,248	0	0
Bexar County Emer Serv Dist#9	2,560	2,560	2,016	0	0
Tres Laurels SID	56	56	52	0	0
Landon Ridge SID	619	620	464	0	0
Lemon Creek SID	731	732	208	0	0
Briggs Ranch SID	984	984	388	0	0
Sapphire Grove SID	225	224	128	0	0
Grace Gardens SID	84	84	80	0	0
Briggs Ranch II SID	225	224	52	0	0
Medina Stonehill SID	338	340	0	0	0
Boerne Stage Road SID	253	252	0	0	0
Stone Garden SID	225	224	0	0	0
Redbird Ranch Water SID 3	197	196	0	0	0
<b>TOTAL TAX UNIT LEVY</b>	<b>28,127,700</b>	<b>28,127,707</b>	<b>25,853,201</b>	<b>0</b>	<b>0</b>
Other Revenues	20,000	118,901	125,630	536	0
Other Revenues - Information Systems	8,000	2,899	3,740	394	340
Interest Revenues	20,000	298,401	267,539	27,399	26,543
<b>TOTAL OTHER REVENUES</b>	<b>48,000</b>	<b>420,201</b>	<b>396,909</b>	<b>28,329</b>	<b>26,883</b>
<b>TOTAL REVENUES COLLECTED</b>	<b>28,175,700</b>	<b>28,547,907</b>	<b>26,250,110</b>	<b>28,329</b>	<b>26,883</b>

**BEXAR APPRAISAL DISTRICT**  
*Comparison of Current Year*  
*Prior Year-Income Statement*  
For the Eleven Months Ending 11/30/2025

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>OPERATING EXPENDITURES</u></b>					
Advertising Public Notices	70,000	60,311	61,757	2,302	6,900
Auto Allowance	967,200	877,450	838,166	78,993	73,739
Stipend	35,500	32,417	25,213	3,063	2,626
Copier Costs	44,194	39,012	32,815	4,720	3,679
Copier, FAX, & Printer Supplies	57,450	24,701	24,429	997	0
Employee Recognition/Awards	50,000	50,902	27,369	13,273	8,293
Equipment Maintenance	350	131	0	0	0
Forms Creation	225,000	151,821	193,332	0	0
General Insurance	45,000	53,525	43,024	0	0
Map Production & Supplies	3,550	1,712	1,723	0	118
Mileage Reimbursements	4,000	607	215	63	9
Office Building Expense	250,000	266,750	228,690	49,051	23,807
Offsite Storage	25,000	21,676	18,859	1,914	1,866
Office Supplies	97,000	61,429	68,670	3,483	3,032
Postage	681,157	486,534	494,322	28,842	(1,167)
Professional Dues	29,652	12,193	12,913	225	735
Publications	301,819	188,768	197,780	9,289	21,710
Security	300,000	248,231	258,946	15,174	15,524
Telephone	93,000	47,018	68,559	3,621	5,250
Training	266,812	129,972	112,734	5,132	7,522
Utilities	125,000	86,817	87,214	6,961	8,386
Worker's Compensation	50,000	52,734	45,218	(50)	(50)
Contingency	250,000	250,000	248,258	0	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,971,684</b>	<b>3,144,710</b>	<b>3,090,207</b>	<b>227,054</b>	<b>181,979</b>
<b><u>CAPITAL EXPENDITURES</u></b>					
<b>FURNITURE:</b>					
Executive Services	1,500	27,350	27,200	0	25,475
Information Services	500	0	0	0	0
Geographic Info. Systems	500	0	0	0	0
Customer Info & Assist	12,000	390	10,682	0	2,287
Residential	25,000	0	694	0	0
Commercial	3,500	0	1,750	0	0
Personal Property	4,500	0	0	0	0
Legal	2,000	0	4,160	0	0
<b>EQUIPMENT:</b>					
Information Services	112,000	40,425	37,548	12,888	1,440
CAMA Hardware	30,000	13,949	3,840	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>191,500</b>	<b>82,114</b>	<b>85,874</b>	<b>12,888</b>	<b>29,202</b>

*BEXAR APPRAISAL DISTRICT  
Comparison of Current Year  
Prior Year-Income Statement  
For the Eleven Months Ending 11/30/2025*

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>EMPLOYEE EXPENDITURES:</u></b>					
Salaries, Regular	12,876,837	11,154,745	10,605,977	1,007,262	952,398
Salaries, Overtime	171,350	88,733	84,562	148	2,242
Retirement	2,150,130	1,990,570	1,903,065	177,262	168,232
Payroll Taxes	32,400	21,642	23,069	170	259
Group Medical Insurance	2,045,466	1,314,996	1,236,302	117,320	114,054
Life Insurance	80,889	54,768	46,690	5,016	4,824
Medicare Taxes	201,054	175,243	166,906	15,635	14,747
TCDRS Retiree COLA	275,000	0	0	0	0
Sick Leave Buy Back Fund	50,000	76,842	113,737	5,123	7,111
Departure Contingency	70,000	54,868	92,049	974	1,632
<b>TOTAL EMPLOYEE EXPENDITURES</b>	<b>17,953,126</b>	<b>14,932,407</b>	<b>14,272,357</b>	<b>1,328,909</b>	<b>1,265,501</b>
<b><u>CONTRACT SERVICES:</u></b>					
Valuation Oil & Gas	38,000	30,996	44,860	0	0
Valuation Telecommunications Accounts	40,000	47,194	14,472	0	0
Election	1,000,000	381,346	402,834	0	0
Accounting & Auditing	50,000	53,249	46,659	960	965
Legal Services	1,250,000	1,309,385	975,213	141,975	138,073
Consulting Studies	40,000	24,296	23,934	6,804	6,804
Taxpayer Liason Officer	39,000	29,312	30,360	3,058	1,176
Contract Services Contingency	45,800	360	609	0	0
Temporary Services	196,000	271,723	177,099	3,357	4,193
<b>TOTAL CONTRACT SERV. EXP</b>	<b>2,698,800</b>	<b>2,147,862</b>	<b>1,716,039</b>	<b>156,154</b>	<b>151,212</b>
<b><u>INFO. SYSTEMS EXPENDITURES</u></b>					
Leases	78,600	92,158	73,749	13,947	16,994
Software Maintenance	446,835	495,941	475,548	103,266	90,388
Hardware Maintenance	43,000	12,761	12,786	0	0
IS Supplies	60,000	14,964	17,159	324	468
IS Services	25,000	7,843	13,276	0	542
<b>TOTAL INFO. SYSTEMS EXP.</b>	<b>653,435</b>	<b>623,667</b>	<b>592,518</b>	<b>117,536</b>	<b>108,391</b>
<b><u>PROJECT EXPENDITURES:</u></b>					
Aerial Maps	240,000	250,000	240,000	0	0
Homestead Audit /Outreach	10,000	0	0	0	0
Field Device Maintenance	226,092	217,119	210,533	3,306	3,942
Server Infrastructure Upgrade	100,000	0	0	0	0
Technology Improvements	100,000	30,878	4,290	0	490
CAMA Software	693,311	585,630	493,666	0	0
CAMA Enhancements	150,000	150,000	100,000	0	0
<b>TOTAL PROJECT EXPENDITURES</b>	<b>1,519,403</b>	<b>1,233,626</b>	<b>1,048,490</b>	<b>3,306</b>	<b>4,432</b>
<b><u>OTHER EXPENDITURES:</u></b>					
Board of Directors Expenses	4,000	475	1,233	0	0
Chief Appraiser Expense	8,000	5,459	4,299	351	309
<b>TOTAL OTHER EXPENDITURES</b>	<b>12,000</b>	<b>5,934</b>	<b>5,532</b>	<b>351</b>	<b>309</b>

**BEXAR APPRAISAL DISTRICT**  
*Comparison of Current Year  
 Prior Year-Income Statement  
 For the Eleven Months Ending 11/30/2025*

	2025 BUDGET	CURRENT YTD	2024 YTD	CURR MONTH	2024 MONTH
<b><u>A.R.B EXPENDITURES</u></b>					
Compensation	900,000	926,128	787,898	5,063	3,090
Training	6,920	6,712	2,900	0	0
Postage	203,832	243,859	190,977	1,133	1,167
Legal Services	65,000	4,240	8,263	0	900
<b>TOTAL A.R.B EXPENDITURES</b>	<b>1,175,752</b>	<b>1,180,939</b>	<b>990,037</b>	<b>6,196</b>	<b>5,157</b>
<b>TOTAL EXPENDITURES</b>	<b><u>28,175,700</u></b>	<b><u>23,351,259</u></b>	<b><u>21,801,054</u></b>	<b><u>1,852,392</u></b>	<b><u>1,746,182</u></b>
<b>REVENUES OVER EXPENDITURES</b>	<b><u>0</u></b>	<b><u>(5,196,648)</u></b>	<b><u>(4,449,056)</u></b>	<b><u>1,824,063</u></b>	<b><u>1,719,299</u></b>

Ranges: From: To:  
 Date: 11/1/2025 11/30/2025  
 Account: 9100-01 9100-01

Sorted By: Account Subtotal By: No Subtotals  
 Include: Posting

^ Inactive Account

Account	Beginning Balance	Description							
Trx Date	Jrnl No.	Source	Doc No.	Description	Reference	Debit	Credit	Net Change	Ending Balance
9100-01				Chief Appraiser Expense Reimbursement					
						\$5,108.53			
11/5/2025	203,298	PMTRX	10/23/2	Rogelio Sandoval	Reimburse Internet	\$85.49			
11/5/2025	203,299	PMTRX	10/27/2	Rogelio Sandoval	Reimburse Expenses	\$265.08			
Totals:						\$350.57	\$0.00	\$350.57	\$5,459.10
Grand Totals:				\$5,108.53		\$350.57	\$0.00	\$350.57	\$5,459.10
Total Accounts:			1						

## STAFF SUMMARY SHEET

**ISSUE:** Chief Appraiser's Report

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

2. Appraisal Records

- a. Presentation of the appraisal roll correction report for the fourth quarter of the 2025 tax year as authorized by Section 25.25(b), Texas Tax Code.

**Bexar Appraisal District  
25.25B Report**

Prop ID	Geo ID	Legal Description	Owner Name	Year	Sup Num	Sup Date	Code	Sup Action	Sup Description	Beginning Market	Beginning Appraised	Beginning Assessed	Corrected Market	Corrected Appraised	Corrected Assessed	Delete Date
266536	04861-100-0320	CB 4861A BLK LOT 32	URQUIDI JUAN CARLOS & CARLA	2023	283	10/02/2025	2525 B	Account Modified	OK-R	\$319,720	\$319,720	\$319,720	\$260,000	\$260,000	\$260,000	
266536	04861-100-0320	CB 4861A BLK LOT 32	URQUIDI JUAN CARLOS & CARLA	2024	283	10/02/2025	2525 B	Account Modified	OK-R	\$319,720	\$319,720	\$319,720	\$260,000	\$260,000	\$260,000	

Under Section 25.25(b) of the Tax Code, the chief appraiser has the authority to make corrections to the appraisal roll to address errors such as incorrect names or addresses, ownership details, property descriptions, multiple appraisals, exemptions, or clerical inaccuracies, provided these changes do not increase tax liability.

By the 10th day after the end of each calendar quarter, the chief appraiser is required to report to the appraisal review board and this board of directors any changes made during that period under this section of the code that resulted in a decrease in a property owner's tax liability.

This ensures transparency and accuracy in the management of the appraisal roll.

## STAFF SUMMARY SHEET

**ISSUE:** Chief Appraiser's Report

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

2. Appraisal Records

- b. The board of directors will receive an overview of the property tax calendar and an update on the status of work regarding the 2026 appraisal roll.

## Appraisal Records Report

**Subject:** Quarterly Update on Appraisal Roll Corrections

### Statutory Authority and Reporting Requirement

Under Section 25.25(b) of the Texas Property Tax Code, the Chief Appraiser is authorized to make administrative corrections to the appraisal roll to address errors such as incorrect names or addresses, ownership information, property descriptions, duplicate records, certain exemption processing errors, or other clerical inaccuracies, provided such corrections do not increase a property owner's tax liability.

By the 10th day after the end of each calendar quarter, the Chief Appraiser is required to report to the Appraisal Review Board and the Board of Directors any corrections made during that period that resulted in a decrease in a property owner's tax liability.

## Overview of the Property Tax Calendar

### Status of the 2026 Appraisal Roll

For property tax purposes, **January 1 is the statutory appraisal date**, as established by Section 23.01(a) of the Property Tax Code, which states that all taxable property is appraised at its market value as of that date.

While January 1 establishes the effective valuation date, the development, maintenance, and certification of the appraisal roll is an ongoing process throughout the year. Managing more than 780,000 appraisal records, the district conducts continuous activities including field inspections, market analysis, ownership updates, and exemption processing. These efforts culminate in the mailing of appraisal notices in April and certification of the roll in July.

### Key Updates

#### Appraisal Activities

- Field inspections are ongoing to identify new construction, physical changes, and to verify existing property characteristics.
- Approximately 80,000 properties have been inspected to date, representing roughly 80% of the annual inspection workload.
- The primary inspection season is expected to conclude in March, with supplemental inspections continuing through June.

## **Ownership Records**

- A 30-day processing window is being maintained for deed and ownership documents received from the County Clerk.
- Staff are currently processing documents received through January 2.

## **Exemption Processing**

- Exemption applications are being processed within a 60-day processing window.
  - In-person applications are typically processed same day.
  - Online and mail-in applications are processed in the order received.

## **Homestead Exemption Audit**

- Pursuant to tax reforms enacted by the 88th Legislature and codified in Section 11.43(h-1) of the Texas Property Tax Code, appraisal districts are required to conduct a homestead exemption audit at least once every five years.
- Audit efforts began in fourth quarter 2024, with more than 318,000 homestead exemptions initially verified using DPS residency records.
- Approximately 83,000 exemptions requiring additional verification will be addressed over a five-year audit cycle.
- Year-two audit letters, mailed in December, are currently being scanned and processed.

## **Valuation Efforts**

- Appraisal departments continue to monitor market activity and are awaiting year-end market reports from sources including:
  - Texas A&M Real Estate Center, CBRE, ALN, CoStar, PwC
- Final valuation modeling for the 2026 appraisal roll will begin upon receipt and analysis of these reports.
- Preliminary discussions indicate generally flat to downward value trends, with select market segments showing relative resilience or growth.

## **Upcoming Timeline**

There are approximately 12 weeks remaining until finalizing the 2026 appraisal roll in advance of the April mailing of appraisal notices, as required under Section 25.19 of the Texas Property Tax Code.

**STAFF SUMMARY SHEET**

**ISSUE:** Adjourn