

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

DATE OF MEETING: July 13, 2026
PLACE OF MEETING: 411 N. Frio St., San Antonio, TX 78207
TIME OF MEETING: 1:30 pm

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

THE PUBLIC MAY ACCESS THIS MEETING AT:

<https://zoom.us/j/93011931757?pwd=Usa3GaloazTH4mHFthsSEePQhcWIYb.1>

Meeting ID: 930 1193 1757
Passcode: 098459



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. Board of Directors Vacancy (*Dave Gannon, Chair*)

In accordance with Section 6.0301(G), Texas Tax Code, the Board of Directors shall elect by majority vote the nominee submitted by the ad hoc committee to fill the vacancy on the board.

- C. Swearing in of new board member (*Hon. Jacqueline Valdes, District Court Judge*)

Upon approval, Mr. Jonathan Melendez will be sworn in for the remaining 2026 elected term.

D. Public Comments Period (*Valorie Pichardo, Executive Assistant*)

Comments received timely by email will be provided to the board members. Individuals wishing to address the board have three minutes to speak. The Chair may grant additional time.

E. Minutes (*Valorie Pichardo, Executive Assistant*)

1. Approval of the minutes of the board meeting of June 8, 2026

EXECUTIVE SESSION

F. 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

G. 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 April 2026
 - b. Funds investment report for May 2026
 - c. Statement of revenues and expenses through May 31, 2026
 - d. Designated cash funds report through May 31, 2026
2. Appraisal Records (*Tommy Allison, Assistant Chief Appraiser*)
 - a. Presentation of appraisal roll correction report for the second quarter of the 2026 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.
3. Recognition (*Rogelio Sandoval, Chief Appraiser*)
 - a. As required by Government Code Sections 2054.5191, 2063.103, and 2063.104, the chief appraiser will update the board on the district staff's completion of a cybersecurity and AI training program.
 - b. The chief appraiser will inform the board that the district has obtained the Transparency Star for Open Government and Compliance Recognition.

H. Additional Reports

The Board of Directors will receive the following reports:

1. Taxpayer Liaison (*L. Christopher White, Taxpayer Liaison*)
2. Appraisal Review Board Chair (*Daniel George, Appraisal Review Board Chair*)

I. Adjourn



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.*

FILE INFORMATION

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RECORDS OF BEXAR COUNTY

LUCY ADAME - CLARK

BEXAR COUNTY CLERK

Total Fees: \$2.00

BEXAR CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS MEETING
July 13, 2026
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STAFF SUMMARY SHEET

ISSUE: Meeting called to order

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

STAFF SUMMARY SHEET

ISSUE: Board of Directors Vacancy

In accordance with Section 6.0301(G), Texas Tax Code, the Board of Directors shall elect by majority vote the nominee submitted by the ad hoc committee to fill the vacancy on the board.

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STAFF SUMMARY SHEET

ISSUE: Swearing in of new board member

Upon approval, Mr. Jonathan Melendez will be sworn in for the remaining 2026 elected term.

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 June 8, 2026

**MINUTES OF THE MEETING OF THE
BEXAR CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS
June 8, 2026**

The Board of Directors of the Bexar Central Appraisal District met for a meeting at 411 N. Frio in San Antonio, Texas, on June 8, 2026, 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 6:04 pm and acknowledged the presence of the following directors:

Ms. Naomi Miller
Mr. Jon Fisher
Dr. Ralph Barksdale
Councilwoman Ivalis Meza Gonzalez

B. Public Comments Period

There were no members of the public present.

C. Minutes

Mr. Gannon asked for a motion to approve the minutes from the May 11, 2026, board meeting as written. Mr. Fisher approved the minutes, and Dr. Barksdale seconded the motion which was unanimously approved.

D. Bids and Proposals

Ms. Crystal Khantharoth, Finance Director, informed the board that the district would be going out to bid for group medical insurance and dental insurance, audit services, and aerial orthophotography. She stated the district's current vendor for medical is Blue Cross Blue Shield, and Humana for dental.

She continued informing the board that the district would be going out to bid for temporary staffing services. Ms. Khantharoth explained that the district would close on the bids in July and present them to the board for approval in August.

This agenda item did not require a motion to be approved as this was information only.

E. November 2026 Election Process

Mr. Rogelio Sandoval, Chief Appraiser, informed the Board of the upcoming November election for three seats on the Board of Directors. He advised the Board

that, pursuant to the Texas Election Code, Section 141.040, the Board Chair's signature was required on the Notice of Deadline to File an Application for a Place on the Ballot at least 30 days before the opening filing date of July 18, 2026.

This agenda item did not require a motion to be approved as this was information only.

F. Contract- Insurance Consultant

Mr. Sandoval asked for board approval to enter into an insurance consultant contract with Bill Rusteberg to include policies for medical and dental, along with group term life. The contract would be for one year in the amount of \$15,000.

Ms. Miller moved to approve the contract with the current insurance consultant. Mr. Fisher seconded the motion which was unanimously approved.

G. Board of Directors Vacancy

Mr. Sandoval informed the board that there was a total of 15 applicants for the Board of Directors vacancy, and the deadline of May 29, 2026, for application submissions had expired. He also informed the board that the ad hoc committee is expected to meet on Friday, June 12, 2026, to determine how to proceed with the interview process and final nomination to the board.

General discussion ensued amongst board members.

This agenda item did not require a motion to be approved as this was information only.

H. Resolution to Appeal Appraisal Review Board Determination

A resolution of the Bexar Central Appraisal District's Board of Directors authorizing the Chief Appraiser to appeal the Bexar Central Appraisal Review Board's exemption determination of the taxpayer protest for tax year 2025 of the Bexar Central Appraisal District's property bearing the following account number:

<u>Property ID:</u>	<u>Geo ID:</u>	<u>Owner:</u>	<u>Situs Address:</u>
1395696	17660-004-0220	Spurs Lane Apartments LLC	2 Spurs Lane

Mr. Sandoval presented the board with a summary of the Resolution to Appeal Appraisal Review Board Determination and asked the board to adjourn into Executive Session for additional discussion.

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. The board may discuss and/or approve the resolution as reflected in agenda item H.
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.

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 6:12 pm and reconvened at approximately 6:21 pm.

Upon reconvening, Mr. Gannon moved to approve the Resolution to Appeal Appraisal Review Board Determination.

Dr. Barksdale seconded the motion, which was unanimously approved.

J. Chief Appraiser's Report

1. Financial Condition

Ms. Khantharoth presented the board with the Funds Investment Report from the March financials. As of March 31, 2026, total deposits were \$16,480,518.53. Year to date interest earned was \$24,233.50, and the district was over collateralized by \$2,127,822.91. Total revenues collected \$14,982,453 with a surplus of \$7,786,903. She stated there were no changes to the designated cash funds.

2. Appraisal Records

Mr. Tommy Allison, Assistant Chief Appraiser, informed the board that the initial protest deadline was May 15th. He shared that a second round of notices was mailed May 29th, with a deadline of June 29th along with a third and final bulk of notices to be mailed June 18th with a protest deadline of July 20th. Mr. Allison also informed the board that the ARB began conducting 2026 protest hearings on May 26th, and staff was currently in their sixth week of informal conferences in which over 22,000 settlement hearings have been completed. Additional statistics for 2026 appeals, including protest data and resolution metrics, were also discussed.

K. Additional Reports

1. Community Engagement

Ms. Jennifer Rodriguez, Communications Director, presented the May Community Interaction Statistics report, which included counter activity of 4,261 in-house visitors and 19,084 inbound calls, with those numbers remaining the same from previous months. She also informed the board that the help center created 8,883 tickets, of which 9,218 were solved with a full resolution median of 21 hours, and 89% of one-touch tickets were resolved. Additionally, 12 Community Engagement events were scheduled throughout May.

2. Taxpayer Liaison

Mr. Christopher White, Taxpayer Liaison, presented the board with the Taxpayer Liaison reports for April and May. Mr. White informed the board that he assisted 46 people, of whom 90 accounts were linked to, along with 19 exemption requests. Speaking on behalf of the ARB Board Chair, Mr. White also informed the board that ARB hearings have been off to a light start, and half of the ARB panels have been sent home. He also shared that this year, in accordance with the Texas Tax Code, the ARB is requiring either an affidavit or an unsworn declaration for all remote hearings. He continued to share that last year, property owners who protested were informed verbally, and this year the district provided written notices in all of the property owners' mailings. Lastly, he shared that most property owners protesting have complied, but most have not, which may result in an increase in complaints to the board of directors.

L. Adjourn

Dr. Barksdale moved to adjourn the meeting. Mr. Fisher seconded the motion, which was unanimously approved.

There being no further business, the June 8, 2026, board of directors meeting adjourned at 6:32 pm.

Chair

Secretary

Date

STAFF SUMMARY SHEET

ISSUE: Executive Session

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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 April 2026
- b. Funds investment report for May 2026
- c. Statement of revenues and expenses through May 31, 2026
- d. Designated cash funds report through May 31, 2026

2. Appraisal Records

- a. Presentation of appraisal roll correction report for the second quarter of the 2026 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.

3. Recognition

- c. As required by Government Code Sections 2054.5191, 2063.103, and 2063.104, the chief appraiser will update the board on the district staff's completion of a cybersecurity and AI training program.
- d. The chief appraiser will inform the board that the district has obtained the Transparency Star for Open Government and Compliance Recognition.

BEXAR CENTRAL APPRAISAL DISTRICT

Funds Investment Report

4/30/2026

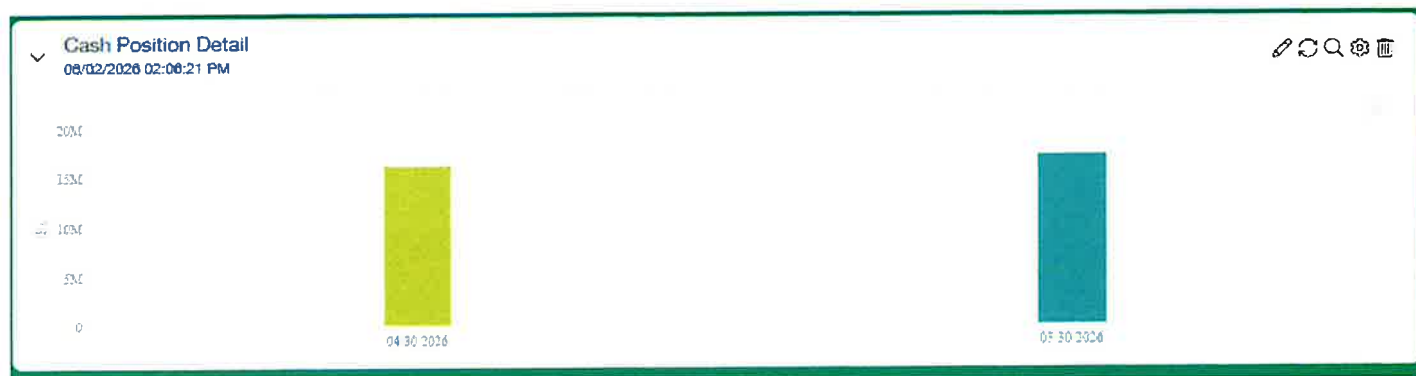
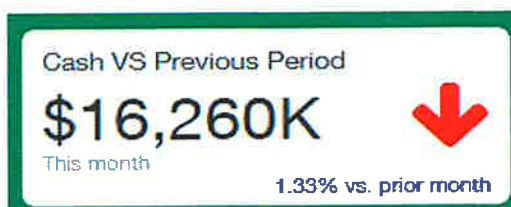
Cash - Operating Account	\$	2,330,894.64	% RATE	0%
	\$	13,929,875.32		2.59%
Total Deposits	\$	16,260,770.0		

Other Rate Comparisons	
TexPool	90 day T-Bill
3.67%	3.61%

Pledged Collateral:		
FDIC	\$	250,000.00
FMV	\$	18,359,774.42
Total Collateral	\$	18,609,774



Collateral Over (Under) **\$** **2,349,004** **113% FMV Less FDIC per investment Policy**



Signed by: 
Investment Officer for Bexar Central 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 Central Appraisal District
Balance Sheet
As of April 30, 2026

	Period Ending 02/28/2026	Period Ending 03/31/2026	Period Ending 04/30/2026
ASSETS			
Cash Short Term Investments	12,868,754	16,480,519	16,260,770
Accounts Receivable	32,702	1,818,337	(50,842)
Prepaid Expenses	21,759	21,759	21,759
Total Current Assets	<u>12,923,215</u>	<u>18,320,615</u>	<u>16,232,549</u>
General Fixed Assets	4,794,776	4,794,775	4,794,776
Fixed Assets- Building	5,749,539	5,749,539	5,749,539
Non-Current Portion Sick & Vacation	1,423,310	1,423,310	1,423,310
Total Non-Current Assets	<u>11,967,625</u>	<u>11,967,624</u>	<u>11,967,625</u>
Total Assets	<u>24,890,840</u>	<u>30,288,239</u>	<u>28,200,174</u>
LIABILITIES			
Accounts Payable	458,411	282,446	269,720
Total Current Liabilities	<u>458,411</u>	<u>282,446</u>	<u>269,720</u>
Non-Current Sick & Vacation Accrual	1,423,310	1,423,310	1,423,310
Total Liabilities	<u>1,881,721</u>	<u>1,705,756</u>	<u>1,693,030</u>
EQUITY			
Investment in Fixed Assets-Building	5,749,539	5,749,539	5,749,539
Investment in Fixed Assets	4,794,776	4,794,776	4,794,776
General Restricted Reserve Fund	4,000,000	4,000,000	4,000,000
Designated - Digital Orthophotography	165,000	165,000	165,000
Designated - Litigation Expenses	1,000,000	1,000,000	1,000,000
Designated- Retirement Funding	60,560	60,560	60,560
Designated - Technology Reserve	575,000	575,000	575,000
Designated - Homestead Audit/ Outreach	220,000	220,000	220,000
Designated - Building Upgrades	143,630	143,630	143,630
Designated - Roof Reserve	105,214	105,214	105,214
Designated- Election	1,625,416	1,625,416	1,625,416
Reserved for Building - Capital	1,000,000	1,000,000	1,000,000
Reserved for COLA Retention	96,891	96,891	96,891
Unreserved Funds	1,258,940	1,258,940	1,258,940
Net Profit/Loss	2,214,153	7,786,902	5,712,178
Total Equity	<u>23,009,119</u>	<u>28,581,868</u>	<u>26,507,144</u>
Total Liabilities and Equity	<u>24,890,840</u>	<u>30,287,625</u>	<u>28,200,174</u>



***Bexar Central Appraisal District
Summary of All Units
Comparison of Budget and Actual Revenues
As of April 30, 2026***

	CURRENT BUDGET 12/31/2026	CURRENT MONTH 04/30/2026	YTD 04/30/2026	YTD % 04/30/2026	(OVER) UNDER 04/30/2026
TAXING UNITS					
Alamo Community College District	2,268,297	0	1,134,148	50 %	1,134,149
City of Alamo Heights	50,713	0	25,356	50 %	25,357
Alamo Heights ISD	466,497	0	233,248	50 %	233,249
City of Balcones Heights	13,028	0	6,514	50 %	6,514
Bexar County	3,871,887	0	1,935,944	50 %	1,935,943
Bexar County Emer Serv Dist#1	11,570	0	5,786	50 %	5,784
Bexar County Emer Serv Dist#2	100,830	0	50,400	50 %	50,430
Bexar County Emer Serv Dist#3	53,717	0	26,858	50 %	26,859
Bexar County Emer Serv Dist#5	27,037	0	13,518	50 %	13,519
Bexar County Flood	338,481	0	169,240	50 %	169,241
Bexar County Emer Serv Dist#7	40,213	0	20,106	50 %	20,107
Bexar County Emer Serv Dist#8	14,931	0	7,466	50 %	7,465
Bexar County Emer Serv Dist#4	22,189	0	11,094	50 %	11,095
Bexar County Emer Serv Dist#10	19,393	0	9,696	50 %	9,697
Boerne ISD	206,271	0	103,136	50 %	103,135
Bexar County Emer Serv Dist#11	13,771	0	6,886	50 %	6,885
Bexar County Emer Serv Dist#12	12,641	0	6,320	50 %	6,321
City of Castle Hills	30,428	0	15,214	50 %	15,214
City of China Grove	3,480	0	1,740	50 %	1,740
Cibolo Canyon	57,137	0	28,568	50 %	28,569
Comal ISD	222,957	0	111,478	50 %	111,479
City of Converse	78,909	0	39,454	50 %	39,455
Crosswinds at South Lake SID	8,804	0	4,402	50 %	4,402
East Central ISD	479,790	0	239,896	50 %	239,894
Edgewood ISD	127,600	0	63,800	50 %	63,800
City of Elmendorf	6,663	0	3,332	50 %	3,331
City of Fair Oaks Ranch	30,963	0	15,482	50 %	15,481
Floresville ISD	208	0	104	50 %	104
City of Grey Forest	416	0	208	50 %	208
Harlandale ISD	170,787	0	85,394	50 %	85,393
City of Helotes	29,981	0	14,990	50 %	14,991
City of Hill Country Village	4,521	0	2,260	50 %	2,261
City Of Hollywood park	22,873	0	11,436	50 %	11,437
City of Kirby	22,099	0	11,050	50 %	11,049
City of Leon Valley	42,563	0	21,282	50 %	21,281
City of Live Oak	48,214	0	24,108	50 %	24,106
City of Lytle	30	0	16	53 %	14
Medina Valley ISD	212,160	0	106,080	50 %	106,080
North East ISD	2,793,983	0	1,396,992	50 %	1,396,991
IS_Northside ISD	4,398,525	0	2,199,262	50 %	2,199,263



***Bexar Central Appraisal District
Summary of All Units
Comparison of Budget and Actual Revenues
As of April 30, 2026***

	CURRENT BUDGET 12/31/2026	CURRENT MONTH 04/30/2026	YTD 04/30/2026	YTD % 04/30/2026	(OVER) UNDER 04/30/2026
City Of Olmos Park	27,691	0	13,846	50 %	13,845
City Of San Antonio	5,094,374	0	2,547,188	50 %	2,547,186
San Antonio ISD	1,837,225	0	918,612	50 %	918,613
San Antonio MUD #1	1,011	0	506	50 %	505
San Antonio River Authority	297,048	0	148,524	50 %	148,524
City Of Sandy Oaks	5,473	0	2,736	50 %	2,737
City Of Shertz	24,152	0	12,076	50 %	12,076
Schertz-Cibolo-Univ City ISD	83,401	0	41,700	50 %	41,701
City Of Selma	12,671	0	6,336	50 %	6,335
City of Shavano Park	31,528	0	15,764	50 %	15,764
City of Somerset	6,603	0	3,302	50 %	3,301
Somerset ISD	39,291	0	19,646	50 %	19,645
South San ISD	183,606	0	91,804	50 %	91,802
Southside ISD	167,010	0	83,506	50 %	83,504
Southwest ISD	468,341	0	234,170	50 %	234,171
City Of St Hedwig	8,566	0	4,284	50 %	4,282
City Of Terrell Hills	45,448	0	22,724	50 %	22,724
City Of Universal City	64,960	0	32,480	50 %	32,480
Universal Health	4,093,803	0	2,046,902	50 %	2,046,901
City Of Von Ormy	654	0	328	50 %	326
Clearwater Creek SID	149	0	74	50 %	75
Gates Creek SID	89	0	44	49 %	45
Stolte Ranch SID	1,993	0	996	50 %	997
Talley Road SID	4,224	0	2,112	50 %	2,112
Westside 211 PID	15,615	0	7,808	50 %	7,807
Redbird Ranch Water Control ID #2	9,667	0	4,834	50 %	4,833
Bexar ESD #9	2,766	0	1,384	50 %	1,382
Tres Laurels SID	327	0	164	50 %	163
Landon Ridge SID	1,666	0	834	50 %	832
Lemon Creek SID	1,011	0	506	50 %	505
Briggs Ranch SID	2,082	0	1,042	50 %	1,040
Sapphire Grove SID	1,338	0	670	50 %	668
Grace Gardens SID	268	0	134	50 %	134
Briggs Ranch II SID	238	0	120	50 %	118
Medina Stonehill SID	1,309	0	654	50 %	655
Boerne Stage Road SID	476	0	238	50 %	238
Stone Garden SID	1,517	0	758	50 %	759
Redbird Ranch Water Control ID#3	238	0	120	50 %	118
City OF Windcrest	27,334	0	13,668	50 %	13,666
Judson ISD	813,782	0	406,892	50 %	406,890
Bexar County Emer Serv Dist#6	11,630	0	5,816	50 %	5,814
Westpointe SID	27,245	0	13,622	50 %	13,623
Espada SID #1	625	0	394	63 %	231



***Bexar Central Appraisal District
Summary of All Units
Comparison of Budget and Actual Revenues
As of April 30, 2026***

	CURRENT BUDGET 12/31/2026	CURRENT MONTH 04/30/2026	YTD 04/30/2026	YTD % 04/30/2026	(OVER) UNDER 04/30/2026
Fisher Gardens SID	327	0	97	30 %	230
NorthLake SID	59	0	30	51 %	29
Medina WCID #5	59	0	15	25 %	44
Espino SID	30	0	16	53 %	14
TOTAL TAX UNIT LEVY	29,743,477	0	14,871,740	50 %	14,871,737
Other Revenue	0	51,875	86,737	0 %	(86,737)
Other Revenues - Information Systems	0	828	1,341	0 %	(1,341)
Interest Revenues	0	26,283	101,622	0 %	(101,622)
TOTAL OTHER REVENUES	0	78,986	189,700	0 %	(189,700)
TOTAL REVENUES COLLECTED	29,743,477	78,986	15,061,440	51 %	14,682,037



Bexar Central Appraisal District
Summary of All Units
Comparison of Budget and Actual Revenues
As of April 30, 2026

	CURRENT BUDGET 12/31/2026	CURRENT MONTH 04/30/2026	YTD 04/30/2026	YTD % 04/30/2026	(OVER) UNDER 04/30/2026
EMPLOYEE EXPENDITURES					
Salaries, Regular	13,753,455	1,073,795	4,302,338	31 %	9,451,117
Salaries, Overtime	171,350	764	19,063	11 %	152,288
Retirement	2,291,969	188,570	803,078	35 %	1,488,891
Payroll Taxes	33,696	788	57,975	172 %	(24,280)
Group Medical Insurance	2,034,068	138,047	518,003	25 %	1,516,066
Life Insurance	86,370	4,007	21,021	24 %	65,348
Medicare Taxes	213,765	16,624	67,667	32 %	146,098
TCDRS Retiree COLA	275,000	0	0	0 %	275,000
Sick Leave Buy Back Fund	50,000	5,212	21,123	42 %	28,878
Departure Contingency	70,000	0	19,103	27 %	50,896
TOTAL EMPLOYEE EXPENDITURES	18,979,673	1,427,807	5,829,371	31 %	13,150,302
CONTRACT SERVICES					
Valuation Oil & Gas	32,000	24,069	34,608	108 %	(2,608)
Valuation Telecommunications Ac- counts	49,000	0	0	0 %	49,000
Election	750,000	0	0	0 %	750,000
Accounting & Auditing	50,000	20,679	33,269	67 %	16,732
Legal Services	1,400,000	130,258	329,008	24 %	1,070,992
Consulting Studies	40,000	10,000	11,477	29 %	28,523
Taxpayer Liasion Officer	47,500	2,352	10,699	23 %	36,800
Contract Services Contingency	45,000	0	0	0 %	45,000
Temporary Services	205,000	34,784	70,675	34 %	134,326
TOTAL CONTRACT SERVICES. EXP	2,618,500	222,142	489,736	19 %	2,128,765
INFO. SYSTEMS EXPENDITURES					
Leases	91,248	1,385	21,525	24 %	69,723
Software Maintenance	615,835	58,661	394,737	64 %	221,097
Hardware Maintenance	43,000	503	14,038	33 %	28,963
IS Supplies	60,000	0	9,471	16 %	50,528
IS Services	25,000	0	2,383	10 %	22,617
Total INFO. SYSTEMS EXPENDITURES	835,083	60,549	442,154	53 %	392,928



Bexar Central Appraisal District
Summary of All Units
Comparison of Budget and Actual Revenues
As of April 30, 2026

	CURRENT BUDGET 12/31/2026	CURRENT MONTH 04/30/2026	YTD 04/30/2026	YTD % 04/30/2026	(OVER) UNDER 04/30/2026
PROJECT EXPENSES					
Digital Orthophotography	250,000	0	262,500	105 %	(12,500)
Field Device Maintenance	306,282	2,386	235,370	77 %	70,913
Server Upgrade	100,000	0	0	0 %	100,000
Technology Improvements	200,000	0	0	0 %	200,000
CAMA Software	658,657	137,900	345,800	53 %	312,857
CAMA Enhancements	200,000	0	0	0 %	200,000
TOTAL PROJECT EXPENSES	1,714,939	140,286	843,670	49 %	871,270
OTHER EXPENDITURES					
Board of Directors Expenses	4,000	0	1,995	50 %	2,005
Chief Appraiser Expense	8,000	259	1,517	19 %	6,482
TOTAL OTHER EXPENDITURES	12,000	259	3,512	29 %	8,487
OPERATING EXPENDITURES					
Advertising Public Notices	70,000	8,585	15,467	22 %	54,533
Auto Allowance	1,056,800	82,303	329,142	31 %	727,658
Stipend	49,000	3,375	13,500	28 %	35,500
Copier Costs	39,733	3,098	12,555	32 %	27,179
Copier, FAX, & Printer Supplies	44,000	4,528	11,091	25 %	32,909
Employee Recognition/Awards	50,000	5,744	27,748	55 %	22,251
Equipment Maintenance	350	0	0	0 %	350
Forms Creation	225,000	47,217	106,561	47 %	118,439
General Insurance	54,000	0	54,029	100 %	(28)
Map Production & Supplies	3,550	0	0	0 %	3,550
Mileage Reimbursements	4,000	68	95	2 %	3,904
Office Building Expense	270,000	30,035	72,636	27 %	197,365
Office Storage	25,000	1,961	8,862	35 %	16,138
Office Supplies	104,000	4,125	49,215	47 %	54,784
Postage	729,557	231	294,853	40 %	434,704
Professional Dues	34,797	1,563	10,387	30 %	24,410
Publications	323,475	13,362	89,847	28 %	233,628
Security	300,000	21,231	73,630	25 %	226,371
Telephone	93,000	3,899	20,656	22 %	72,343
Training	272,610	4,368	58,355	21 %	214,255
Utilities	125,000	7,084	26,212	21 %	98,789
IS Worker's Compensation	60,000	4,577	54,647	91 %	5,353
Contingency	250,000	0	250,000	100 %	0
TOTAL OPERATING EXPENDITURES	4,183,872	247,354	1,579,488	38 %	2,604,385



***Bexar Central Appraisal District
Summary of All Units
Comparison of Budget and Actual Revenues
As of April 30, 2026***

	CURRENT BUDGET 12/31/2026	CURRENT MONTH 04/30/2026	YTD 04/30/2026	YTD % 04/30/2026	(OVER) UNDER 04/30/2026
CAPITAL EXPENDITURES					
Furniture	57,500	0	0	0 %	57,500
Equipment	112,000	4,293	36,682	33 %	75,318
CAMA Hardware	30,000	0	0	0 %	30,000
TOTAL CAPITAL EXPENDITURES	199,500	4,293	36,682	18 %	162,818
A.R.B EXPENDITURES					
ARB Compensation	900,000	45,380	109,065	12 %	790,935
ARB Training	6,920	3,250	3,250	47 %	3,670
ARB Postage	267,990	259	5,801	2 %	262,188
ARB Legal Services	25,000	2,132	6,533	26 %	18,467
TOTAL A.R.B EXPENDITURES	1,199,910	51,021	124,649	10 %	1,075,260
TOTAL EXPENDITURES	29,743,477	2,153,711	9,349,262	31 %	20,394,215
REVENUES OVER EXPENDI- TURES	0	2,074,725	(5,712,178)	0 %	5,712,178

**BEXAR APPRAISAL DISTRICT
STATEMENT OF EXPENDITURES FOR
DESIGNATED CASH FUNDS (MODIFIED ACCRUAL BASIS)
FOR THE MONTH ENDED April 30, 2026**

		GENERAL RESTRICTED FUND	
DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 4,000,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 4,000,000.00
		GENERAL RESTRICTED ELECTION	
DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 1,625,415.87
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 1,625,415.87
		DESIGNATED - DIGITAL ORTHOPHOTOGRAPHY	
DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 165,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 165,000.00
		DESIGNATED - LITIGATION EXPENSES	
DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 1,000,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 1,000,000.00
		DESIGNATED - BUILDING CAPITAL	
DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 1,000,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 1,000,000.00
		DESIGNATED - RETIREMENT FUNDING	
DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 60,560.64
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 60,560.64
		DESIGNATED - TECHNOLOGY RESERVE	
DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 575,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 575,000.00
		DESIGNATED - Building Upgrades	
DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 143,630.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 143,630.00
		DESIGNATED - Roof Reserve	
DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 105,214.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 105,214.00
		DESIGNATED - Homestead Exemption/Outreach	
DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 220,000.00
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 220,000.00
		DESIGNATED - COLA Retention	
DATE	PAYEE	PURPOSE	AMOUNT
30-Apr	Balance Forward		\$ 96,891.28
	ITEMIZED MONTHLY TOTAL		
	ITEMIZED YTD TOTAL		\$ 96,891.28



Bexar Central Appraisal District
Summary of All Units
Comparison of Current Year- Prior Year- Income Statement
As of April 30, 2026

	CURRENT BUDGET 12/31/2026	CURRENT YTD 04/30/2026	PRIOR YTD 04/30/2025	CURRENT MONTH 04/30/2026	PRIOR YTD 04/30/2025
TAXING UNITS					
Alamo Community College District	2,268,297	1,134,148	1,040,078	0	0
City of Alamo Heights	50,713	25,356	23,178	0	0
Alamo Heights ISD	466,497	233,248	227,778	0	0
City of Balcones Heights	13,028	6,514	6,146	0	0
Bexar County	3,871,887	1,935,944	1,775,956	0	0
Bexar County Emer Serv Dist#1	11,570	5,786	5,386	0	0
Bexar County Emer Serv Dist#2	100,830	50,400	43,964	0	0
Bexar County Emer Serv Dist#3	53,717	26,858	23,136	0	0
Bexar County Emer Serv Dist#5	27,037	13,518	11,602	0	0
Bexar County Flood	338,481	169,240	155,152	0	0
Bexar County Emer Serv Dist#7	40,213	20,106	18,242	0	0
Bexar County Emer Serv Dist#8	14,931	7,466	6,174	0	0
Bexar County Emer Serv Dist#4	22,189	11,094	8,734	0	0
Bexar County Emer Serv Dist#10	19,393	9,696	8,016	0	0
Boerne ISD	206,271	103,136	96,872	0	0
Bexar County Emer Serv Dist#11	13,771	6,886	6,484	0	0
Bexar County Emer Serv Dist#12	12,641	6,320	5,204	0	0
City of Castle Hills	30,428	15,214	13,782	0	0
City of China Grove	3,480	1,740	1,476	0	0
Cibolo Canyon	57,137	28,568	25,822	0	0
Comal ISD	222,957	111,478	112,904	0	0
City of Converse	78,909	39,454	33,866	0	0
Crosswinds at South Lake SID	8,804	4,402	3,418	0	0
East Central ISD	479,790	239,896	208,876	0	0
Edgewood ISD	127,600	63,800	62,726	0	0
City of Elmendorf	6,663	3,332	2,842	0	0
City of Fair Oaks Ranch	30,963	15,482	13,754	0	0
Floresville ISD	208	104	98	0	0
City of Grey Forest	416	208	198	0	0
Harlandale ISD	170,787	85,394	86,492	0	0
City of Helotes	29,981	14,990	14,120	0	0
City of Hill Country Village	4,521	2,260	2,026	0	0
City Of Hollyhwood park	22,873	11,436	10,324	0	0
City of Kirby	22,099	11,050	9,774	0	0
City of Leon Valley	42,563	21,282	18,044	0	0
City of Live Oak	48,214	24,108	21,278	0	0
City of Lytle	30	16	14	0	0
Medina Valley ISD	212,160	106,080	98,434	0	0
North East ISD	2,793,983	1,396,992	1,429,268	0	0
IS_Northside ISD	4,398,525	2,199,262	2,156,194	0	0



Bexar Central Appraisal District
Summary of All Units
Comparison of Current Year, Prior Year- Income Statement
As of April 30, 2026

	CURRENT BUDGET 12/31/2026	CURRENT YTD 04/30/2026	PRIOR YTD 04/30/2025	CURRENT MONTH 04/30/2026	PRIOR YTD 04/30/2025
City Of Olmos Park	27,691	13,846	12,348	0	0
City Of San Antonio	5,094,374	2,547,188	2,363,796	0	0
San Antonio ISD	1,837,225	918,612	886,530	0	0
San Antonio MUD #1	1,011	506	464	0	0
San Antonio River Authority	297,048	148,524	132,848	0	0
City Of Sandy Oaks	5,473	2,736	2,406	0	0
City of Shertz	24,152	12,076	9,634	0	0
Schertz-Cibolo-Univ City ISD	83,401	41,700	42,924	0	0
City Of Selma	12,671	6,336	5,992	0	0
City of Shavano Park	31,528	15,764	14,388	0	0
City of Somerset	6,603	3,302	2,856	0	0
Somerset ISD	39,291	19,646	18,972	0	0
South San ISD	183,606	91,804	91,008	0	0
Southside ISD	167,010	83,506	76,732	0	0
Southwest ISD	468,341	234,170	219,030	0	0
City Of St Hedwig	8,566	4,284	3,728	0	0
City Of Terrell Hills	45,448	22,724	20,576	0	0
City Of Universal City	64,960	32,480	29,816	0	0
Universal Health	4,093,803	2,046,902	1,872,658	0	0
City Of Von Ormy	654	328	338	0	0
Clearwater Creek SID	149	74	56	0	0
Gates Creek SID	89	44	98	0	0
Stolte Ranch SID	1,993	996	648	0	0
Talley Road SID	4,224	2,112	914	0	0
Westside 211 PID	15,615	7,808	5,696	0	0
Redbird Ranch Water Control ID #2	9,667	4,834	3,656	0	0
Bexar ESD #9	2,766	1,384	1,280	0	0
Tres Laurels SID	327	164	28	0	0
Landon Ridge SID	1,666	834	310	0	0
Lemon Creek SID	1,011	506	366	0	0
Briggs Ranch SID	2,082	1,042	492	0	0
Sapphire Grove SID	1,338	670	112	0	0
Grace Gardens SID	268	134	40	0	0
Briggs Ranch II SID	238	120	112	0	0
Medina Stonehill SID	1,309	654	170	0	0
Boerne Stage Road SID	476	238	126	0	0
Stone Garden SID	1,517	758	112	0	0
Redbird Ranch Water Control ID#3	238	120	98	0	0
City OF Windcrest	27,334	13,668	11,280	0	0
Judson ISD	813,782	406,892	429,440	0	0
Bexar County Emer Serv Dist#6	11,630	5,816	4,880	0	0
Westpointe SID	27,245	13,622	9,058	0	0
Espada SID #1	625	394	0	0	0



Bexar Central Appraisal District
Summary of All Units
Comparison of Current Year, Prior Year- Income Statement
As of April 30, 2026

	CURRENT BUDGET 12/31/2026	CURRENT YTD 04/30/2026	PRIOR YTD 04/30/2025	CURRENT MONTH 04/30/2026	PRIOR YTD 04/30/2025
Fisher Gardens SID	327	97	0	0	0
NorthLake SID	59	30	0	0	0
Medina WCID #5	59	15	0	0	0
Espino SID	30	16	0	0	0
TOTAL TAX UNIT LEVY	29,743,477	14,871,740	14,063,848	0	0
Other Revenue	0	86,737	104,639	51,875	60,093
Other Revenues - Information Systems	0	1,341	1,005	828	280
Interest Revenues	0	101,622	97,988	26,283	29,520
TOTAL OTHER REVENUES	0	189,700	203,632	78,986	89,893
TOTAL REVENUES COLLECTED	29,743,477	15,061,440	14,267,480	78,986	89,893



Bexar Central Appraisal District
Summary of All Units
Comparison of Current Year, Prior Year- Income Statement
As of April 30, 2026

	CURRENT BUDGET 12/31/2026	CURRENT YTD 04/30/2026	PRIOR YTD 04/30/2025	CURRENT MONTH 04/30/2026	PRIOR YTD 04/30/2025
EMPLOYEE EXPENDITURES					
Salaries, Regular	13,753,455	4,302,338	4,025,264	1,073,795	1,022,127
Salaries, Overtime	171,350	19,063	26,706	764	1,954
Retirement	2,291,969	803,078	721,923	188,570	180,159
Payroll Taxes	33,696	57,975	20,595	788	390
Group Medical Insurance	2,034,068	518,003	440,512	138,047	117,109
Life Insurance	86,370	21,021	19,299	4,007	4,806
Medicare Taxes	213,765	67,667	63,421	16,624	15,884
TCDRS Retiree COLA	275,000	0	0	0	0
Sick Leave Buy Back Fund	50,000	21,123	35,977	5,212	4,781
Departure Contingency	70,000	19,103	31,611	0	0
TOTAL EMPLOYEE EXPENDITURES	18,979,673	5,829,371	5,385,308	1,427,807	1,347,210
CONTRACT SERVICES					
Valuation Oil & Gas	32,000	34,608	20,664	24,069	0
Valuation Telecommunications Ac- counts	49,000	0	23,597	0	0
Election	750,000	0	0	0	0
Accounting & Auditing	50,000	33,269	12,411	20,679	5,914
Legal Services	1,400,000	329,008	326,178	130,258	84,515
Consulting Studies	40,000	11,477	1,766	10,000	304
Taxpayer Liasion Officer	47,500	10,699	3,999	2,352	1,412
Contract Services Contingency	45,000	0	240	0	240
Temporary Services	205,000	70,675	59,507	34,784	38,522
TOTAL CONTRACT SERVICES. EXP	2,618,500	489,736	448,362	222,142	130,907
INFO. SYSTEMS EXPENDITURES					
Leases	91,248	21,525	20,736	1,385	1,385
Software Maintenance	615,835	394,737	267,659	58,661	40,828
Hardware Maintenance	43,000	14,038	3,965	503	794
IS Supplies	60,000	9,471	1,681	0	1,218
IS Services	25,000	2,383	3,027	0	0
Total INFO. SYSTEMS EXPENDITURES	835,083	442,154	297,068	60,549	44,225



Bexar Central Appraisal District
Summary of All Units
Comparison of Current Year, Prior Year- Income Statement
As of April 30, 2026

	CURRENT BUDGET 12/31/2026	CURRENT YTD 04/30/2026	PRIOR YTD 04/30/2025	CURRENT MONTH 04/30/2026	PRIOR YTD 04/30/2025
PROJECT EXPENSES					
Digital Orthophotography	250,000	262,500	250,000	0	0
Field Device Maintenance	306,282	235,370	194,548	2,386	3,942
Server Upgrade	100,000	0	0	0	0
Technology Improvements	200,000	0	0	0	0
CAMA Software	658,657	345,800	301,895	137,900	123,721
CAMA Enhancements	200,000	0	0	0	0
TOTAL PROJECT EXPENSES	1,714,939	843,670	746,443	140,286	127,663
OTHER EXPENDITURES					
Board of Directors Expenses	4,000	1,995	475	0	0
Chief Appraiser Expense	8,000	1,517	1,906	259	182
Total Other Expenditures	12,000	3,512	2,381	259	182
OPERATING EXPENDITURES					
Advertising Public Notices	70,000	15,467	16,567	8,585	9,485
Auto Allowance	1,056,800	329,142	317,218	82,303	81,685
Stipend	49,000	13,500	11,417	3,375	2,916
Copier Costs	39,733	12,555	14,715	3,098	3,088
Copier,FAX, & Printer Supplies	44,000	11,091	6,358	4,528	1,626
Employee Recognition/Awards	50,000	27,748	17,793	5,744	3,254
Equipment Maintenance	350	0	132	0	0
Forms Creation	225,000	106,561	45,764	47,217	583
General Insurance	54,000	54,029	50,928	0	0
Map Production & Supplies	3,550	0	0	0	0
Mileage Reimbursements	4,000	95	116	68	46
Office Building Expense	270,000	72,636	92,114	30,035	31,859
Office Storage	25,000	8,862	8,145	1,961	2,330
Office Supplies	104,000	49,215	15,313	4,125	3,525
Postage	729,557	294,853	333,788	231	30,593
Professiona Dues	34,797	10,387	9,505	1,563	1,699
Publications	323,475	89,847	79,410	13,362	10,665
Security	300,000	73,630	65,871	21,231	19,097
Telephone	93,000	20,656	18,312	3,899	4,194
Training	272,610	58,355	66,035	4,368	6,124
Utilities	125,000	26,212	24,085	7,084	6,987
ISWorker's Compensation	60,000	54,647	53,034	4,577	9,227
Contingency	250,000	250,000	250,000	0	0
TOTAL OPERATING EXPENDITURES	4,183,872	1,579,488	1,496,620	247,354	228,983



Bexar Central Appraisal District
Summary of All Units
Comparison of Current Year. Prior Year- Income Statement
As of April 30, 2026

	CURRENT BUDGET 12/31/2026	CURRENT YTD 04/30/2026	PRIOR YTD 04/30/2025	CURRENT MONTH 04/30/2026	PRIOR YTD 04/30/2025
CAPITAL EXPENDITURES					
Furniture	57,500	0	0	0	0
Equipment	112,000	36,682	3,870	4,293	868
CAMA Hardware	30,000	0	0	0	0
TOTAL CAPITAL EXPENDITURES	199,500	36,682	3,870	4,293	868
A.R.B EXPENDITURES					
ARB Compensation	900,000	109,065	79,410	45,380	35,630
ARB Training	6,920	3,250	3,250	3,250	3,250
ARB Postage	267,990	5,801	3,242	259	98
ARB Legal Services	25,000	6,533	1,859	2,132	1,859
TOTAL A.R.B EXPENDITURES	1,199,910	124,649	87,761	51,021	40,837
TOTAL EXPENDITURES	29,743,477	9,349,262	8,467,813	2,153,711	1,920,875
REVENUES OVER EXPENDITURES	0	(5,712,178)	(5,799,667)	2,074,725	1,830,982

**Bexar Central Appraisal District
General Ledger report
For Prior Month (04/01/2026 to 04/30/2026)**

Department	Posted dt.	Doc dt.	Doc	Memo/Description	Department name	JNL	Debit	Credit	Balance
9100 - Chief Appraiser Expense (Balance forward As of 04/01/2026)									0.00
Executive Services									0.00
	04/01/2026	04/01/2026	04/01/2026	Bill - Rogelio Sandoval: Reimburse Internet	Executive Ser- vices	APJ	90.99		90.99
	04/01/2026	03/01/2026	03/01/2026	Bill - Rogelio Sandoval: Reimburse Expenses	Executive Ser- vices	APJ	168.45		259.44
<i>April Totals for 9100 Chief Appraiser Expense</i>							<i>259.44</i>	<i>0.00</i>	
Totals for Executive Services							259.44	0.00	259.44
Net change for - Executive Services									259.44
Totals for 9100 - Chief Appraiser Expense							259.44	0.00	259.44
Net change for - Chief Appraiser Expense									259.44
Grand total							259.44	0.00	259.44

BEXAR CENTRAL APPRAISAL DISTRICT

Funds Investment Report

5/31/2026

		% RATE	Other Rate Comparisons	
Cash - Operating Account	\$ 1,087,710.77	0%	TexPool	90 day T-Bill
	\$ 11,955,951.96	2.59%	3.63%	3.60%
Total Deposits	\$ 13,043,663			
Pledged Collateral:				
FDIC	\$ 250,000.00			
FMV	\$ 18,494,974.37			
Total Collateral	\$ 18,744,974			
Collateral Over (Under)	\$ 5,701,312	142% FMV Less FDIC per investment Policy		

Year-To-Date Interest Earned

\$127,698.42

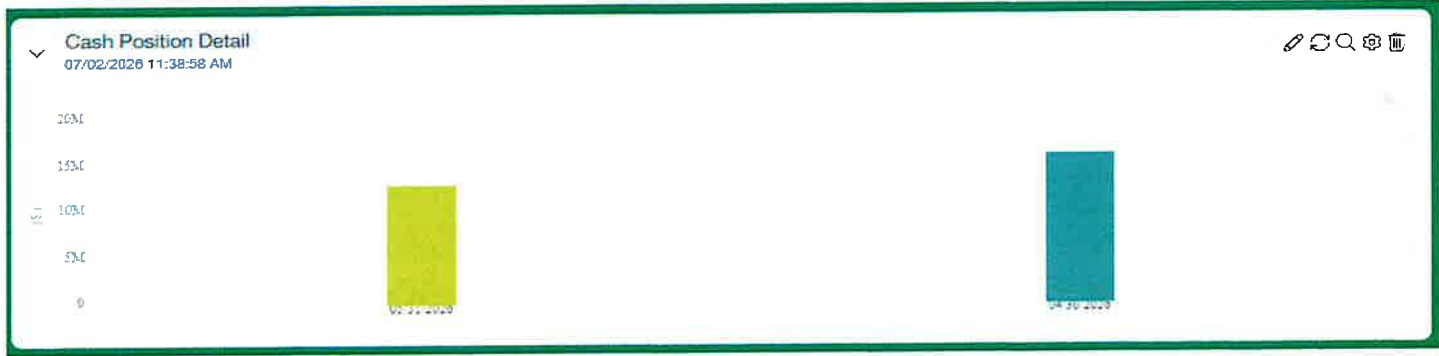
This year to date

Cash VS Previous Period

\$13,043K

This month

19.78% vs. prior month



Signed by: Cupto/Kht
Investment Officer for Bexar Central 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 Central Appraisal District
Balance Sheet
As of May 31, 2026

	Period Ending 03/31/2026	Period Ending 04/30/2026	Period Ending 05/31/2026
ASSETS			
Cash Short Term Investments	16,480,519	16,260,770	13,043,663
Accounts Receivable	1,818,337	(50,842)	(54,575)
Prepaid Expenses	21,759	21,759	21,759
Total Current Assets	18,320,615	16,232,549	13,010,847
General Fixed Assets	4,794,775	4,794,776	4,794,776
Fixed Assets- Building	5,749,539	5,749,539	5,749,539
Non-Current Portion Sick & Vacation	1,423,310	1,423,310	1,423,310
Total Non-Current Assets	11,967,624	11,967,625	11,967,625
Total Assets	30,288,239	28,200,174	24,978,472
LIABILITIES			
Accounts Payable	282,446	269,720	330,036
Total Current Liabilities	282,446	269,720	328,674
Non-Current Sick & Vacation Accrual	1,423,310	1,423,310	1,423,310
Total Liabilities	1,705,756	1,693,030	1,751,054
EQUITY			
Investment in Fixed Assets-Building	5,749,539	5,749,539	5,749,539
Investment in Fixed Assets	4,794,776	4,794,776	4,794,776
General Restricted Reserve Fund	4,000,000	4,000,000	4,000,000
Designated - Digital Orthophotography	165,000	165,000	165,000
Designated - Litigation Expenses	1,000,000	1,000,000	1,000,000
Designated- Retirement Funding	60,560	60,560	60,560
Designated - Technology Reserve	575,000	575,000	575,000
Designated - Homestead Audit/ Outreach	220,000	220,000	220,000
Designated - Building Upgrades	143,630	143,630	143,630
Designated - Roof Reserve	105,214	105,214	105,214
Designated- Election	1,625,416	1,625,416	1,625,416
Reserved for Building - Capital	1,000,000	1,000,000	1,000,000
Reserved for COLA Retention	96,891	96,891	96,891
Unreserved Funds	1,258,940	1,258,940	431
Net Profit/Loss	7,786,902	5,712,178	3,690,960
Total Equity	28,581,868	26,507,144	23,227,417
Total Liabilities and Equity	30,287,625	28,200,174	24,978,472



***Bexar Central Appraisal District
Summary of All Units
Comparison of Budget and Actual Revenues
As of May 31, 2026***

	CURRENT BUDGET 12/31/2026	CURRENT MONTH 05/31/2026	YTD 05/31/2026	YTD % 05/31/2026	(OVER) UNDER 05/31/2026
TAXING UNITS					
Alamo Community College District	2,268,297	0	1,134,148	50 %	1,134,149
City of Alamo Heights	50,713	0	25,356	50 %	25,357
Alamo Heights ISD	466,497	0	233,248	50 %	233,249
City of Balcones Heights	13,028	0	6,514	50 %	6,514
Bexar County	3,871,887	0	1,935,944	50 %	1,935,943
Bexar County Emer Serv Dist#1	11,570	0	5,786	50 %	5,784
Bexar County Emer Serv Dist#2	100,830	0	50,400	50 %	50,430
Bexar County Emer Serv Dist#3	53,717	0	26,858	50 %	26,859
Bexar County Emer Serv Dist#5	27,037	0	13,518	50 %	13,519
Bexar County Flood	338,481	0	169,240	50 %	169,241
Bexar County Emer Serv Dist#7	40,213	0	20,106	50 %	20,107
Bexar County Emer Serv Dist#8	14,931	0	7,466	50 %	7,465
Bexar County Emer Serv Dist#4	22,189	0	11,094	50 %	11,095
Bexar County Emer Serv Dist#10	19,393	0	9,696	50 %	9,697
Boerne ISD	206,271	0	103,136	50 %	103,135
Bexar County Emer Serv Dist#11	13,771	0	6,886	50 %	6,885
Bexar County Emer Serv Dist#12	12,641	0	6,320	50 %	6,321
City of Castle Hills	30,428	0	15,214	50 %	15,214
City of China Grove	3,480	0	1,740	50 %	1,740
Cibolo Canyon	57,137	0	28,568	50 %	28,569
Comal ISD	222,957	0	111,478	50 %	111,479
City of Converse	78,909	0	39,454	50 %	39,455
Crosswinds at South Lake SID	8,804	0	4,402	50 %	4,402
East Central ISD	479,790	0	239,896	50 %	239,894
Edgewood ISD	127,600	0	63,800	50 %	63,800
City of Elmendorf	6,663	0	3,332	50 %	3,331
City of Fair Oaks Ranch	30,963	0	15,482	50 %	15,481
Floresville ISD	208	0	104	50 %	104
City of Grey Forest	416	0	208	50 %	208
Harlandale ISD	170,787	0	85,394	50 %	85,393
City of Helotes	29,981	0	14,990	50 %	14,991
City of Hill Country Village	4,521	0	2,260	50 %	2,261
City Of Hollywood park	22,873	0	11,436	50 %	11,437
City of Kirby	22,099	0	11,050	50 %	11,049
City of Leon Valley	42,563	0	21,282	50 %	21,281
City of Live Oak	48,214	0	24,108	50 %	24,106
City of Lytle	30	0	16	53 %	14
Medina Valley ISD	212,160	0	106,080	50 %	106,080
North East ISD	2,793,983	0	1,396,992	50 %	1,396,991
IS_Northside ISD	4,398,525	0	2,199,262	50 %	2,199,263



***Bexar Central Appraisal District
Summary of All Units
Comparison of Budget and Actual Revenues
As of May 31, 2026***

	CURRENT BUDGET 12/31/2026	CURRENT MONTH 05/31/2026	YTD 05/31/2026	YTD % 05/31/2026	(OVER) UNDER 05/31/2026
City Of Olmos Park	27,691	0	13,846	50 %	13,845
City Of San Antonio	5,094,374	0	2,547,188	50 %	2,547,186
San Antonio ISD	1,837,225	0	918,612	50 %	918,613
San Antonio MUD #1	1,011	0	506	50 %	505
San Antonio River Authority	297,048	0	148,524	50 %	148,524
City Of Sandy Oaks	5,473	0	2,736	50 %	2,737
City of Shertz	24,152	0	12,076	50 %	12,076
Schertz-Cibolo-Univ City ISD	83,401	0	41,700	50 %	41,701
City Of Selma	12,671	0	6,336	50 %	6,335
City of Shavano Park	31,528	0	15,764	50 %	15,764
City of Somerset	6,603	0	3,302	50 %	3,301
Somerset ISD	39,291	0	19,646	50 %	19,645
South San ISD	183,606	0	91,804	50 %	91,802
Southside ISD	167,010	0	83,506	50 %	83,504
Southwest ISD	468,341	0	234,170	50 %	234,171
City Of St Hedwig	8,566	0	4,284	50 %	4,282
City Of Terrell Hills	45,448	0	22,724	50 %	22,724
City Of Universal City	64,960	0	32,480	50 %	32,480
Universal Health	4,093,803	0	2,046,902	50 %	2,046,901
City Of Von Ormy	654	0	328	50 %	326
Clearwater Creek SID	149	0	74	50 %	75
Gates Creek SID	89	0	44	49 %	45
Stolte Ranch SID	1,993	0	996	50 %	997
Talley Road SID	4,224	0	2,112	50 %	2,112
Westside 211 PID	15,615	0	7,808	50 %	7,807
Redbird Ranch Water Control ID #2	9,667	0	4,834	50 %	4,833
Bexar ESD #9	2,766	0	1,384	50 %	1,382
Tres Laurels SID	327	0	164	50 %	163
Landon Ridge SID	1,666	0	834	50 %	832
Lemon Creek SID	1,011	0	506	50 %	505
Briggs Ranch SID	2,082	0	1,042	50 %	1,040
Sapphire Grove SID	1,338	0	670	50 %	668
Grace Gardens SID	268	0	134	50 %	134
Briggs Ranch II SID	238	0	120	50 %	118
Medina Stonehill SID	1,309	0	654	50 %	655
Boerne Stage Road SID	476	0	238	50 %	238
Stone Garden SID	1,517	0	758	50 %	759
Redbird Ranch Water Control ID#3	238	0	120	50 %	118
City OF Windcrest	27,334	0	13,668	50 %	13,666
Judson ISD	813,782	0	406,892	50 %	406,890
Bexar County Emer Serv Dist#6	11,630	0	5,816	50 %	5,814
Westpointe SID	27,245	0	13,622	50 %	13,623
Espada SID #1	625	0	394	63 %	231



***Bexar Central Appraisal District
Summary of All Units
Comparison of Budget and Actual Revenues
As of May 31, 2026***

	CURRENT BUDGET 12/31/2026	CURRENT MONTH 05/31/2026	YTD 05/31/2026	YTD % 05/31/2026	(OVER) UNDER 05/31/2026
Fisher Gardens SID	327	0	97	30 %	230
NorthLake SID	59	0	30	51 %	29
Medina WCID #5	59	0	15	25 %	44
Espino SID	30	0	16	53 %	14
TOTAL TAX UNIT LEVY	29,743,477	0	14,871,740	50 %	14,871,737
Other Revenue	0	0	86,737	0 %	(86,737)
Other Revenues - Information Systems	0	392	1,733	0 %	(1,733)
Interest Revenues	0	26,076	127,698	0 %	(127,698)
TOTAL OTHER REVENUES	0	26,468	216,168	0 %	(216,168)
TOTAL REVENUES COLLECTED	29,743,477	26,468	15,087,908	51 %	14,655,569



Bexar Central Appraisal District
Summary of All Units
Comparison of Budget and Actual Revenues
As of May 31, 2026

	CURRENT BUDGET 12/31/2026	CURRENT MONTH 05/31/2026	YTD 05/31/2026	YTD % 05/31/2026	(OVER) UNDER 05/31/2026
EMPLOYEE EXPENDITURES					
Salaries, Regular	13,753,455	1,085,871	5,388,209	39 %	8,365,246
Salaries, Overtime	171,350	18,699	37,762	22 %	133,588
Retirement	2,291,969	196,157	999,234	44 %	1,292,734
Payroll Taxes	33,696	318	58,294	173 %	(24,597)
Group Medical Insurance	2,034,068	148,384	666,387	33 %	1,367,681
Life Insurance	86,370	4,105	25,126	29 %	61,244
Medicare Taxes	213,765	17,232	84,899	40 %	128,865
TCDRS Retiree COLA	275,000	0	0	0 %	275,000
Sick Leave Buy Back Fund	50,000	4,669	25,792	52 %	24,209
Departure Contingency	70,000	12,125	31,228	45 %	38,772
TOTAL EMPLOYEE EXPENDITURES	18,979,673	1,487,560	7,316,931	39 %	11,662,742
CONTRACT SERVICES					
Valuation Oil & Gas	32,000	(13,530)	21,078	66 %	10,922
Valuation Telecommunications Ac- counts	49,000	24,069	24,069	49 %	24,931
Election	750,000	0	0	0 %	750,000
Accounting & Auditing	50,000	11,378	44,647	89 %	5,353
Legal Services	1,400,000	111,468	440,476	31 %	959,524
Consulting Studies	40,000	8,380	19,857	50 %	20,143
Taxpayer Liasion Officer	47,500	1,891	12,590	27 %	34,910
Contract Services Contingency	45,000	0	0	0 %	45,000
Temporary Services	205,000	38,583	109,258	53 %	95,742
TOTAL CONTRACT SERVICES. EXP	2,618,500	182,239	671,975	26 %	1,946,525
INFO. SYSTEMS EXPENDITURES					
Leases	91,248	13,875	35,400	39 %	55,848
Software Maintenance	615,835	18,050	412,787	67 %	203,048
Hardware Maintenance	43,000	0	14,037	33 %	28,963
IS Supplies	60,000	289	9,761	16 %	50,238
IS Services	25,000	0	2,383	10 %	22,617
Total INFO. SYSTEMS EXPENDITURES	835,083	32,214	474,368	57 %	360,714



Bexar Central Appraisal District
Summary of All Units
Comparison of Budget and Actual Revenues
As of May 31, 2026

	CURRENT BUDGET 12/31/2026	CURRENT MONTH 05/31/2026	YTD 05/31/2026	YTD % 05/31/2026	(OVER) UNDER 05/31/2026
PROJECT EXPENSES					
Digital Orthophotography	250,000	0	262,500	105 %	(12,500)
Field Device Maintenance	306,282	2,386	237,756	78 %	68,527
Server Upgrade	100,000	0	0	0 %	100,000
Technology Improvements	200,000	19,709	19,708	10 %	180,292
CAMA Software	658,657	0	345,800	53 %	312,857
CAMA Enhancements	200,000	0	0	0 %	200,000
TOTAL PROJECT EXPENSES	1,714,939	22,095	865,764	50 %	849,176
OTHER EXPENDITURES					
Board of Directors Expenses	4,000	0	1,995	50 %	2,004
Chief Appraiser Expense	8,000	961	2,479	31 %	5,522
TOTAL OTHER EXPENDITURES	12,000	961	4,474	37 %	7,526
OPERATING EXPENDITURES					
Advertising Public Notices	70,000	10,461	25,928	37 %	44,072
Auto Allowance	1,056,800	82,739	411,881	39 %	644,918
Stipend	49,000	3,375	16,875	34 %	32,125
Copier Costs	39,733	3,299	15,854	40 %	23,880
Copier, FAX, & Printer Supplies	44,000	7,225	18,316	42 %	25,684
Employee Recognition/Awards	50,000	400	28,148	56 %	21,852
Equipment Maintenance	350	0	0	0 %	350
Forms Creation	225,000	0	106,561	47 %	118,439
General Insurance	54,000	0	54,028	100 %	(29)
Map Production & Supplies	3,550	0	0	0 %	3,550
Mileage Reimbursements	4,000	574	670	17 %	3,331
Office Building Expense	270,000	24,420	97,056	36 %	172,944
Office Storage	25,000	2,519	11,380	46 %	13,619
Office Supplies	104,000	26,329	75,545	73 %	28,456
Postage	729,557	42,404	337,257	46 %	392,300
Professiona Dues	34,797	1,919	12,306	35 %	22,491
Publications	323,475	10,802	100,650	31 %	222,825
Security	300,000	22,069	95,698	32 %	204,302
Telephone	93,000	3,950	24,607	26 %	68,393
Training	272,610	9,732	68,086	25 %	204,524
Utilities	125,000	7,422	33,633	27 %	91,366
ISWorker's Compensation	60,000	0	54,647	91 %	5,353
Contingency	250,000	0	250,000	100 %	0
TOTAL OPERATING EXPENDITURES	4,183,872	259,639	1,839,126	44 %	2,344,745



Bexar Central Appraisal District
Summary of All Units
Comparison of Budget and Actual Revenues
As of May 31, 2026

	CURRENT BUDGET 12/31/2026	CURRENT MONTH 05/31/2026	YTD 05/31/2026	YTD % 05/31/2026	(OVER) UNDER 05/31/2026
CAPITAL EXPENDITURES					
Furniture	57,500	0	0	0 %	57,500
Equipment	112,000	0	36,683	33 %	75,318
CAMA Hardware	30,000	0	0	0 %	30,000
TOTAL CAPITAL EXPENDITURES	199,500	0	36,683	18 %	162,818
A.R.B EXPENDITURES					
ARB Compensation	900,000	52,155	161,220	18 %	738,780
ARB Training	6,920	0	3,250	47 %	3,670
ARB Postage	267,990	10,000	15,801	6 %	252,188
ARB Legal Services	25,000	822	7,356	29 %	17,645
TOTAL A.R.B EXPENDITURES	1,199,910	62,977	187,627	16 %	1,012,283
TOTAL EXPENDITURES	29,743,477	2,047,685	11,396,948	38 %	18,346,529
REVENUES OVER EXPENDITURES	0	2,021,217	(3,690,960)	0 %	3,690,960



Bexar Central Appraisal District
Summary of All Units
Comparison of Current Year- Prior Year- Income Statement
As of May 31, 2026

	CURRENT BUDGET 12/31/2026	CURRENT YTD 05/31/2026	PRIOR YTD 05/31/2025	CURRENT MONTH 05/31/2026	PRIOR YTD 05/31/2025
TAXING UNITS					
Alamo Community College District	2,268,297	1,134,148	1,040,078	0	0
City of Alamo Heights	50,713	25,356	23,178	0	0
Alamo Heights ISD	466,497	233,248	227,778	0	0
City of Balcones Heights	13,028	6,514	6,146	0	0
Bexar County	3,871,887	1,935,944	1,775,956	0	0
Bexar County Emer Serv Dist#1	11,570	5,786	5,386	0	0
Bexar County Emer Serv Dist#2	100,830	50,400	43,964	0	0
Bexar County Emer Serv Dist#3	53,717	26,858	23,136	0	0
Bexar County Emer Serv Dist#5	27,037	13,518	11,602	0	0
Bexar County Flood	338,481	169,240	155,152	0	0
Bexar County Emer Serv Dist#7	40,213	20,106	18,242	0	0
Bexar County Emer Serv Dist#8	14,931	7,466	6,174	0	0
Bexar County Emer Serv Dist#4	22,189	11,094	8,734	0	0
Bexar County Emer Serv Dist#10	19,393	9,696	8,016	0	0
Boerne ISD	206,271	103,136	96,872	0	0
Bexar County Emer Serv Dist#11	13,771	6,886	6,484	0	0
Bexar County Emer Serv Dist#12	12,641	6,320	5,204	0	0
City of Castle Hills	30,428	15,214	13,782	0	0
City of China Grove	3,480	1,740	1,476	0	0
Cibola Canyon	57,137	28,568	25,822	0	0
Comal ISD	222,957	111,478	112,904	0	0
City of Converse	78,909	39,454	33,866	0	0
Crosswinds at South Lake SID	8,804	4,402	3,418	0	0
East Central ISD	479,790	239,896	208,876	0	0
Edgewood ISD	127,600	63,800	62,726	0	0
City of Elmendorf	6,663	3,332	2,842	0	0
City of Fair Oaks Ranch	30,963	15,482	13,754	0	0
Floresville ISD	208	104	98	0	0
City of Grey Forest	416	208	198	0	0
Harlandale ISD	170,787	85,394	86,492	0	0
City of Helotes	29,981	14,990	14,120	0	0
City of Hill Country Village	4,521	2,260	2,026	0	0
City Of Hollywood park	22,873	11,436	10,324	0	0
City of Kirby	22,099	11,050	9,774	0	0
City of Leon Valley	42,563	21,282	18,044	0	0
City of Live Oak	48,214	24,108	21,278	0	0
City of Lytle	30	16	14	0	0
Medina Valley ISD	212,160	106,080	98,434	0	0
North East ISD	2,793,983	1,396,992	1,429,268	0	0
IS_Northside ISD	4,398,525	2,199,262	2,156,194	0	0



Bexar Central Appraisal District
Summary of All Units
Comparison of Current Year- Prior Year- Income Statement
As of May 31, 2026

	CURRENT BUDGET 12/31/2026	CURRENT YTD 05/31/2026	PRIOR YTD 05/31/2025	CURRENT MONTH 05/31/2026	PRIOR YTD 05/31/2025
City Of Olmos Park	27,691	13,846	12,348	0	0
City Of San Antonio	5,094,374	2,547,188	2,363,796	0	0
San Antonio ISD	1,837,225	918,612	886,530	0	0
San Antonio MUD #1	1,011	506	464	0	0
San Antonio River Authority	297,048	148,524	132,848	0	0
City Of Sandy Oaks	5,473	2,736	2,406	0	0
City of Shertz	24,152	12,076	9,634	0	0
Schertz-Cibolo-Univ City ISD	83,401	41,700	42,924	0	0
City Of Selma	12,671	6,336	5,992	0	0
City of Shavano Park	31,528	15,764	14,388	0	0
City of Somerset	6,603	3,302	2,856	0	0
Somerset ISD	39,291	19,646	18,972	0	0
South San ISD	183,606	91,804	91,008	0	0
Southside ISD	167,010	83,506	76,732	0	0
Southwest ISD	468,341	234,170	219,030	0	0
City Of St Hedwig	8,566	4,284	3,728	0	0
City Of Terrell Hills	45,448	22,724	20,576	0	0
City Of Universal City	64,960	32,480	29,816	0	0
Universal Health	4,093,803	2,046,902	1,872,658	0	0
City Of Von Ormy	654	328	338	0	0
Clearwater Creek SID	149	74	56	0	0
Gates Creek SID	89	44	98	0	0
Stolte Ranch SID	1,993	996	648	0	0
Talley Road SID	4,224	2,112	914	0	0
Westside 211 PID	15,615	7,808	5,696	0	0
Redbird Ranch Water Control ID #2	9,667	4,834	3,656	0	0
Bexar ESD #9	2,766	1,384	1,280	0	0
Tres Laurels SID	327	164	28	0	0
Landon Ridge SID	1,666	834	310	0	0
Lemon Creek SID	1,011	506	366	0	0
Briggs Ranch SID	2,082	1,042	492	0	0
Sapphire Grove SID	1,338	670	112	0	0
Grace Gardens SID	268	134	40	0	0
Briggs Ranch II SID	238	120	112	0	0
Medina Stonehill SID	1,309	654	170	0	0
Boerne Stage Road SID	476	238	126	0	0
Stone Garden SID	1,517	758	112	0	0
Redbird Ranch Water Control ID#3	238	120	98	0	0
City OF Windcrest	27,334	13,668	11,280	0	0
Judson ISD	813,782	406,892	429,440	0	0
Bexar County Emer Serv Dist#6	11,630	5,816	4,880	0	0
Westpointe SID	27,245	13,622	9,058	0	0
Espada SID #1	625	394	0	0	0



Bexar Central Appraisal District
Summary of All Units
Comparison of Current Year. Prior Year- Income Statement
As of May 31, 2026

	CURRENT BUDGET 12/31/2026	CURRENT YTD 05/31/2026	PRIOR YTD 05/31/2025	CURRENT MONTH 05/31/2026	PRIOR YTD 05/31/2025
Fisher Gardens SID	327	97	0	0	0
NorthLake SID	59	30	0	0	0
Medina WCID #5	59	15	0	0	0
Espino SID	30	16	0	0	0
TOTAL TAX UNIT LEVY	29,743,477	14,871,740	14,063,848	0	0
Other Revenue	0	86,737	104,639	0	0
Other Revenues - Information Systems	0	1,733	1,439	392	435
Interest Revenues	0	127,698	127,927	26,076	29,938
TOTAL OTHER REVENUES	0	216,168	234,005	26,468	30,373
TOTAL REVENUES COLLECTED	29,743,477	15,087,908	14,297,853	26,468	30,373



Bexar Central Appraisal District
Summary of All Units
Comparison of Current Year. Prior Year- Income Statement
As of May 31, 2026

	CURRENT BUDGET 12/31/2026	CURRENT YTD 05/31/2026	PRIOR YTD 05/31/2025	CURRENT MONTH 05/31/2026	PRIOR YTD 05/31/2025
EMPLOYEE EXPENDITURES					
Salaries, Regular	13,753,455	5,388,209	5,042,405	1,085,871	1,017,141
Salaries, Overtime	171,350	37,762	53,258	18,699	26,553
Retirement	2,291,969	999,234	905,089	196,157	183,165
Payroll Taxes	33,696	58,294	20,691	318	96
Group Medical Insurance	2,034,068	666,387	567,992	148,384	127,480
Life Insurance	86,370	25,126	24,118	4,105	4,820
Medicare Taxes	213,765	84,899	79,568	17,232	16,146
TCDRS Retiree COLA	275,000	0	0	0	0
Sick Leave Buy Back Fund	50,000	25,792	39,948	4,669	3,972
Departure Contingency	70,000	31,228	31,612	12,125	0
TOTAL EMPLOYEE EXPENDITURES	18,979,673	7,316,931	6,764,681	1,487,560	1,379,373
CONTRACT SERVICES					
Valuation Oil & Gas	32,000	21,078	20,664	(13,530)	0
Valuation Telecommunications Ac- counts	49,000	24,069	23,597	24,069	0
Election	750,000	0	381,346	0	381,346
Accounting & Auditing	50,000	44,647	33,267	11,378	20,855
Legal Services	1,400,000	440,476	425,509	111,468	99,333
Consulting Studies	40,000	19,857	9,777	8,380	8,010
Taxpayer Liasion Officer	47,500	12,590	6,822	1,891	2,823
Contract Services Contingency	45,000	0	240	0	0
Temporary Services	205,000	109,258	102,756	38,583	43,250
TOTAL CONTRACT SERVICES. EXP	2,618,500	671,975	1,003,978	182,239	555,617
INFO. SYSTEMS EXPENDITURES					
Leases	91,248	35,400	34,612	13,875	13,875
Software Maintenance	615,835	412,787	328,983	18,050	61,324
Hardware Maintenance	43,000	14,037	12,761	0	8,796
IS Supplies	60,000	9,761	4,521	289	2,840
IS Services	25,000	2,383	4,501	0	1,474
Total INFO. SYSTEMS EXPENDITURES	835,083	474,368	385,378	32,214	88,309



Bexar Central Appraisal District
Summary of All Units
Comparison of Current Year. Prior Year- Income Statement
As of May 31, 2026

	CURRENT BUDGET 12/31/2026	CURRENT YTD 05/31/2026	PRIOR YTD 05/31/2025	CURRENT MONTH 05/31/2026	PRIOR YTD 05/31/2025
PROJECT EXPENSES					
Digital Orthophotography	250,000	262,500	250,000	0	0
Field Device Maintenance	306,282	237,756	198,494	2,386	3,946
Server Upgrade	100,000	0	0	0	0
Technology Improvements	200,000	19,708	0	19,709	0
CAMA Software	658,657	345,800	322,148	0	20,253
CAMA Enhancements	200,000	0	0	0	0
TOTAL PROJECT EXPENSES	1,714,939	865,764	770,642	22,095	24,199
OTHER EXPENDITURES					
Board of Directors Expenses	4,000	1,995	475	0	0
Chief Appraiser Expense	8,000	2,479	2,496	961	591
Total Other Expenditures	12,000	4,474	2,971	961	591
OPERATING EXPENDITURES					
Advertising Public Notices	70,000	25,928	32,032	10,461	15,464
Auto Allowance	1,056,800	411,881	398,685	82,739	81,467
Stipend	49,000	16,875	14,333	3,375	2,916
Copier Costs	39,733	15,854	18,105	3,299	3,390
Copier, FAX, & Printer Supplies	44,000	18,316	8,459	7,225	2,100
Employee Recognition/Awards	50,000	28,148	17,793	400	0
Equipment Maintenance	350	0	131	0	0
Forms Creation	225,000	106,561	135,397	0	89,633
General Insurance	54,000	54,028	51,783	0	855
Map Production & Supplies	3,550	0	0	0	0
Mileage Reimbursements	4,000	670	393	574	278
Office Building Expense	270,000	97,056	114,490	24,420	22,375
Office Storage	25,000	11,380	10,049	2,519	1,903
Office Supplies	104,000	75,545	19,025	26,329	3,713
Postage	729,557	337,257	372,284	42,404	38,496
Professiona Dues	34,797	12,306	10,020	1,919	515
Publications	323,475	100,650	92,889	10,802	13,479
Security	300,000	95,698	83,350	22,069	17,480
Telephone	93,000	24,607	22,527	3,950	4,214
Training	272,610	68,086	74,083	9,732	8,047
Utilities	125,000	33,633	31,606	7,422	7,522
ISWorker's Compensation	60,000	54,647	52,984	0	(50)
Contingency	250,000	250,000	250,000	0	0
TOTAL OPERATING EXPENDITURES	4,183,872	1,839,126	1,810,418	259,639	313,797



Bexar Central Appraisal District
Summary of All Units
Comparison of Current Year. Prior Year- Income Statement
As of May 31, 2026

	CURRENT BUDGET 12/31/2026	CURRENT YTD 05/31/2026	PRIOR YTD 05/31/2025	CURRENT MONTH 05/31/2026	PRIOR YTD 05/31/2025
CAPITAL EXPENDITURES					
Furniture	57,500	0	27,350	0	27,350
Equipment	112,000	36,683	9,514	0	5,644
CAMA Hardware	30,000	0	0	0	0
TOTAL CAPITAL EXPENDITURES	199,500	36,683	36,864	0	32,994
A.R.B EXPENDITURES					
ARB Compensation	900,000	161,220	112,436	52,155	33,026
ARB Training	6,920	3,250	6,712	0	3,462
ARB Postage	267,990	15,801	16,586	10,000	13,345
ARB Legal Services	25,000	7,356	1,859	822	0
TOTAL A.R.B EXPENDITURES	1,199,910	187,627	137,593	62,977	49,833
TOTAL EXPENDITURES	29,743,477	11,396,948	10,912,525	2,047,685	2,444,713
REVENUES OVER EXPENDITURES	0	(3,690,960)	(3,385,328)	2,021,217	2,414,340

**Bexar Central Appraisal District
General Ledger report
For Prior Month (05/01/2026 to 05/31/2026)**

Department	Posted dt.	Doc dt.	Doc	Memo/Description	Department name	JNL	Debit	Credit	Balance
9100 - Chief Appraiser Expense (Balance forward As of 05/01/2026)									0.00
Executive Services									0.00
	05/06/2026	04/30/2026	04/30/2026	Bill - Rogelio Sandoval: Reimburse Expenses	Executive Services	APJ	852.83		852.83
	05/06/2026	04/30/2026	04/30/2026	Bill - Rogelio Sandoval: Internet Bill	Executive Services	APJ	108.79		961.62
May Totals for 9100 Chief Appraiser Expense							961.62	0.00	
Totals for Executive Services							961.62	0.00	961.62
Net change for - Executive Services									961.62
Totals for 9100 - Chief Appraiser Expense							961.62	0.00	961.62
Net change for - Chief Appraiser Expense									961.62
Grand total							961.62	0.00	961.62

Bexar Central 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

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.

Appraisal Records Report

The Bexar Central Appraisal District (BCAD) reports the following updates on its appraisal operations:

Following 11 weeks of protest activity, the District's primary focus remains the completion of ARB hearings and certification of the appraisal roll. As of July 10, the District has received 183,450 protests representing approximately \$138.7 billion in appraised value. To date, 119,852 protests have been resolved, accounting for approximately \$119.4 billion in appraised value, or roughly 86% of the total protested value.

This work includes completing ARB hearings, processing value changes, resolving protests, updating appraisal records, finalizing exemption and ownership data, and preparing the information needed by taxing units for budget and tax rate planning.

Certification Dates and Their Significance **Tax Code §§ 26.01 and 41.12**

Under the Texas Property Tax Code, the Appraisal Review Board is required to approve the appraisal records by July 20 after hearing and determining all or substantially all timely filed protests. Once the appraisal records are approved, the chief appraiser prepares and certifies the appraisal roll to the tax assessor for each taxing unit.

The chief appraiser is required to certify the appraisal roll by July 25. The certified roll serves as the official property value base used by taxing units for tax rate adoption, budget planning, and tax billing.

Timely certification is one of the District's most important statutory responsibilities. It ensures that the appraisal process moves from local review into the tax rate and billing process in an orderly and reliable manner.

Why This Matters

- Ensures compliance with state-mandated appraisal roll deadlines.
- Provides taxing units with the certified property values needed for budget development and tax rate adoption.
- Supports accurate tax billing and orderly administration of the property tax system.
- Maintains public trust by demonstrating accountability, consistency, and transparency in the appraisal process.

As of July 10, approximately 5.83% of the district's total appraised value remains under protest.

This places the district within the certification threshold authorized under Tax Code §41.12(c)(2), while continued ARB scheduling and protest resolution efforts are expected to further reduce the remaining protested value toward the standard unresolved-value threshold referenced in §41.12(b).

Based on current ARB scheduling and resolution trends, the District remains well-positioned to certify the appraisal roll on time. While there is always the potential for schedule adjustments due to valid rescheduling requests or late-arriving timely filed protests, current progress reflects a strong position heading into the final phase of the certification process and supports our taxing units in meeting their statutory deadlines.

Protests Resolved

Resolution activity through July 10 is reflected in the chart below.

Total Received:	183,450	\$138,709,407,112
Active:	63,598	\$19,249,936,042
Resolved:	119,852	\$119,459,471,070

Year-Over-Year Resolution Rate

As Of:	Type	Protests	Value
7/10/2026	COM	18,901	\$76,445,948,027
7/10/2026	PP	2,967	\$6,965,180,134
7/10/2026	RES	97,984	\$36,048,342,909
	Total	119,852	\$119,459,471,070

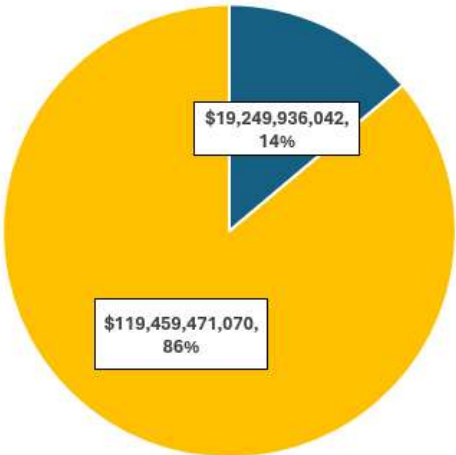
Resolved Prior Year (2025)

As Of:	Type	Protests	Value
7/9/2025	COM	14,813	\$76,279,265,514
7/9/2025	PP	2,576	\$5,018,177,287
7/9/2025	RES	80,213	\$29,410,990,728
	Total	97,602	\$110,708,433,529

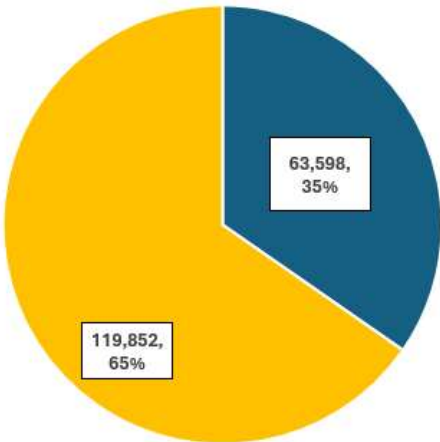
Resolved 2 Years Ago (2024)

As Of:	Type	Protests	Value
7/9/2024	COM	9,602	\$65,373,916,117
7/9/2024	PP	1,625	\$4,926,531,646
7/9/2024	RES	80,493	\$29,705,126,149
	Total	91,720	\$100,005,573,912

Protested Resolved Value



Protested Resolved Accounts



Year-Over-Year Performance

To date, the district has processed 22.8% more protested accounts than at the same point last year, along with a 7.9% increase in protested value processed. This progress is largely attributable to enhanced scheduling efforts first implemented by the commercial and personal property divisions last year. Those improvements were extended to residential scheduling this year, further increasing the district’s overall efficiency in processing protest volume. These efforts support the continued delivery of a timely, accurate, and legally compliant certified appraisal roll that reflects both the pace of protest activity and the continued growth of Bexar County.

Maintenance of the 30-Day Processing Window

The district strives to maintain a standard 30-day processing window for ownership changes and exemption applications. However, due to the necessary shift in staffing resources to support the timely certification of the appraisal roll, processing times may temporarily exceed the 30-day target.

Ownership Updates:

Ownership records are updated as deed filings are received from the County Clerk's office. As of July 10, deeds received through June 29 have been entered into the processing queue. Approximately 3,637 deeds are currently pending, with the oldest unprocessed deed dated 44 days ago. Staff is prioritizing the remaining deed batches filed between 5/25/2026-5/29/2026 which is expected to bring the pending queue to approximately 35 days.

Exemption Applications:

Applications are processed in the order received. There are currently 4,881 pending applications, with the oldest dated April 15—86 days old and still within the 90-day statutory requirement. Staff is actively working through the queue, prioritizing the oldest submissions and processing applications daily. Additional support is being prioritized to process as much of the pending application list as possible before certification.



KELLY HANCOCK

STATE OF TEXAS · ACTING COMPTROLLER OF PUBLIC ACCOUNTS

May 29, 2026

Dr. Zandy Luther, Ph.D., CAE, RES, RPA
Compliance Officer
Bexar Central Appraisal District
411 N Frio St
San Antonio, TX 78207

Dear Dr. Luther:

I am pleased to inform you that Bexar Central Appraisal District has earned a Transparency Stars Award in the area of Open Government and Compliance. Our website now displays your award status and the link you submitted in your application. Enclosed is your Transparency Stars Award Certificate. You will also receive a digital Transparency Stars seal you may post on your website.

Note that you are required to maintain and update your transparency content to retain your Star. Comptroller staff will perform regular checks of your site.

Congratulations on your success in demonstrating exemplary efforts toward financial transparency.

Sincerely,

A handwritten signature in black ink, appearing to read "Kelly Hancock", with a stylized flourish at the end.

Kelly Hancock

Enclosure



TRANSPARENCY STAR

THE TEXAS COMPTROLLER OF PUBLIC ACCOUNTS AWARDS THE

Open Government & Compliance Star
Bexar Central Appraisal District

for exemplary financial transparency efforts. The Transparency Stars Program recognizes local government entities across Texas that attain a high standard of financial transparency online. These actions provide citizens with clear, consistent information about public spending and government accountability in user-friendly formats.

A handwritten signature in blue ink, appearing to read "Keely Hunsch".

May 29, 2026

STAFF SUMMARY SHEET

ISSUE: Additional Reports

The Board of Directors will receive the following reports:

1. Taxpayer Liaison
2. Appraisal Review Board Chair

STAFF SUMMARY SHEET

ISSUE: Adjourn

The board of directors may adjourn the meeting.