# AGENDA REGULAR MEETING OF THE CITY COUNCIL

#### CITY OF LIVE OAK

#### WILL BE HELD AT THE LIVE OAK COUNCIL CHAMBERS 8001 SHIN OAK DRIVE

TUESDAY, JUNE 10, 2025, AT 7:00 P.M.

The public may watch the meeting live at www.liveoaktx.net by clicking on the "Live Meetings" button.

- 1. CALL TO ORDER
- 2. INVOCATION/PLEDGE OF ALLEGIANCE
- 3. ROLL CALL
- 4. CITIZENS TO BE HEARD

#### Per City of Live Oak Code of Ordinances

Section 2-21.5 (1) Live Oak Municipal Code: The rules of courtesy are adopted for persons in attendance at all meetings of Council include: "Those signed up to speak under Citizens To Be Heard shall be called upon in the order that they have registered. No personal attacks shall be allowed by any speaker."

Section 2-21.1 – Preservation of order includes: "The mayor shall preserve order and decorum, prevent personal references to Council Members or impugning of other members' motives."

#### 5. CONSENT AGENDA

- A. Approval of Minutes
  - May 27, 2025
- B. Approval of the Bexar Metro 9-1-1 Network District FY 2026 Proposed Financial Plan and Budget.
- C. Approval of the Bexar Appraisal District FY 2026 Proposed Budget.
- D. Approval of an excused absence for Mayor Dennis from the June 10, 2025, City Council meeting to attend the NARC Annual Conference.

#### 6. SPECIAL CONSIDERATION

- A. Proclamation for Elder Abuse Awareness Month Mayor Dennis
- B. Proclamation for National Lifeguard Appreciation Day Mayor Dennis

#### 7. NEW BUSINESS

- A. Discussion and possible action regarding an update of the City's Annual Storm Water Management Program Mr. McNew
- B. Discussion and possible action to authorize the City Manager to execute a change order for Phase IV of the 2022 Bond Improvements to Streets, Bridges, and Sidewalks Project to Clark Construction Incorporated in the amount of \$97, 951 Mr. McNew
- C. Discussion and possible action for City Council to accept and approve the Monthly Financial Report ending April 30, 2025 Mr. Kowalik
- D. Discussion and possible action regarding a Resolution to reappoint Mayor Dennis and Councilmember Tullgren to the City of Live Oak's Economic Development Corporation Mr. Ruthven

#### 8. EXECUTIVE SESSION

- A. The City Council will meet in executive session pursuant to Texas Government Code Section 551.071, Consultation with Attorney, to discuss and receive advice on
  - Update City Council on 3KNR Ventures, LLC VS City of Live Oak
- B. Reconvene into open session and possible action on any items discussed in executive session.

#### 9. CITY COUNCIL REPORT

A. City Council Members report regarding discussion of City issues with citizens.

#### 10. GENERAL ANNOUNCEMENTS FOR CITY COUNCIL AND STAFF

#### A. City Council

• Ribbon Cuttings, upcoming City Events, Special meetings and workshops, conferences and special acknowledgements

#### B. Staff

• Ribbon Cuttings, upcoming City Events, Special meetings and workshops, conferences and special acknowledgements

#### 11. ADJOURNMENT

I certify that the above notice of meeting was posted on the bulletin board of the City Hall, 8001 Shin Oak Drive, City of Live Oak, Texas on June 6, 2025, by 5:00 p.m.

Isa Gaytan, TRM City Secretary

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodation or interpretative services must be made 48 hours prior to this meeting. Please contact the City Secretary's Office, for concerns or requests, at (210) 653-9140, Ext. 2213

The City Council for the City of Live Oak reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by the Texas Open Meetings Act, Texas Governmental Code §§ 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberation about Security Devices), and 551.086 (Economic Development), and any other provision under Texas law that permits a governmental body to discuss a matter in a closed executive session.

#### REQUEST PHONES BE TURNED OFF, WITH THE EXCEPTION OF EMERGENCY ON-CALL PERSONNEL

It is possible that a quorum of the Live Oak Economic Development Corporation, Parks and Recreation Commission, Planning and Zoning Commission and Board of Adjustment Commission could attend this meeting. The individual members will not engage in any discussion or deliberation on any matters presented by the agenda.

# MINUTES OF THE REGULAR MEETING OF THE CITY COUNCIL CITY OF LIVE OAK 8001 SHIN OAK DRIVE TUESDAY, MAY 27, 2025, AT 7:00 P.M.

#### 1. CALL TO ORDER

Mayor Dennis called the meeting to order at 7:00 p.m.

#### 2. INVOCATION/PLEDGE OF ALLEGIANCE

Completed.

#### 3. ROLL CALL

Councilmember Angela Green, present

Mayor Pro-Tem Bob Tullgren, present

Councilmember Dr. Erin Perez, present

Councilmember Ed Cimics, present

Councilmember Aaron Dahl, present

Mayor Mary M. Dennis, present

#### STAFF IN ATTENDANCE

Anas Garfaoui, City Manager

Mark Wagster, Director of Public Works

Donna Lowder, Manager of Marketing and Economic Development Corporation

Isa Gaytan, City Secretary

Clarissa Rodriguez, City Attorney

#### 4. CITIZENS TO BE HEARD

None.

#### 5. CONSENT AGENDA

A. Approval of Minutes

• May 13, 2025, Regular Meeting

Motion was made by Mayor Pro-Tem Tullgren and seconded by Councilmember Perez to approve the Consent Agenda.

Vote FOR: Green, Tullgren, Perez, Cimics, and Dahl; Passed 5/0

#### 6. SPECIAL CONSIDERATION

A. Proclamation for National Safety Month – Mayor Dennis

Mayor Pro Tem Tullgren read the proclamation. Mayor Dennis presented the proclamation to City Manager Mr. Garfaoui.

B. Proclamation for National Garden Week – Mayor Dennis

Councilmember Perez read the proclamation. Mayor Dennis presented the proclamation to members of the Garden Club who were present.

C. Proclamation for Small Cities Month – Mayor Dennis

Councilmember Dahl read the proclamation. Mayor, Council and City Manager took a picture with the proclamation.

D. Proclamation for National Oral Health Month – Mayor Dennis (TruHaven Dental Center)

Councilmember Green read the proclamation. Staff and family of the new Live Oak business TruHaven Dental Center were present to receive the proclamation.

#### 7. NEW BUSINESS

A. Discussion and possible action regarding a Resolution awarding a bid for Phase IV of the 2022 Bond Improvements to Streets, Bridges and Sidewalks Project to Clark Construction of Texas Incorporated in the amount of \$391,805.64 – Mr. Wagster

Mr. Wagster presented a Resolution awarding a bid for Phase IV of the 2022 Bond Improvements to Streets, Bridges and Sidewalks Project to Clark Construction of Texas Incorporated in the amount of \$391,805.64.

Motion was made by Councilmember Dahl and seconded by Councilmember Perez to approve the Resolution awarding a bid for Phase IV of the 2022 Bond Improvements to Streets, Bridges and Sidewalks Project to Clark Construction of Texas Incorporated in the amount of \$391,805.64.

Vote FOR: Green, Perez, Cimics, Dahl and Tullgren; Passed 5/0

#### 8. CITY COUNCIL REPORT

A. City Council Members report regarding discussion of City issues with citizens.

None.

#### 9. GENERAL ANNOUNCEMENTS FOR CITY COUNCIL AND STAFF

A. City Council

• Ribbon Cuttings, upcoming City Events, Special meetings and workshops, conferences and special acknowledgements

Councilmember Green announced she attended the Peace Officer memorial and the Armed Forces parade and said both events went well and were well organized.

Councilmember Perez thanked Team Live Oak for the honor and remembrance of Memorial Day as well as the Armed Forces parade. Also thanked Mr. Roger Ross, Vietnam Veteran, who allowed her to use the Model T 1926 in the parade.

Councilmember Cimics echoed fellow Councilmembers and agreed that both events were well attended and well organized.

Mayor Pro Tem also agreed the Armed Forces parade was a great event and well attended. Also reported the Parks and Recreation board had a very productive workshop.

#### B. Staff

• Ribbon Cuttings, upcoming City Events, Special meetings and workshops, conferences and special acknowledgements

Mr. Wagster announced the Junior Fishing event will be on June 7, 2025 at the City Park at 7:00 a.m.

#### 10. ADJOURNMENT

Motion was made by Councilmember Cimics and seconded by Councilmember Dahl to adjourn the meeting at 7:18 p.m.

APPROVED:	ATTEST:			
Robert Tullgren, Mayor Pro Tem	Isa Gaytan, TRMC City Secretary			



#### CITY COUNCIL AGENDA ITEM FORM

Meeting Date: June 10, 2025	Agenda item: 5B				
Prepared by: I. Gaytan, City Secretary	Reviewed by: A. Gar	rfaoui, City Manager			
Department: Administration					
Agenda Item Description:					
Approval of the Bexar Metro 9-1-1 Network Dis Budget.	trict FY 2026 Propo	osed Financial Plan and			
Staff Briefing:					
City Council will review and make their recommendation regarding the FY 2025 Proposed Financial Plan and Budget. The City Secretary will forward your comments to arrive at the Bexar Metro office by July 31, 2025.					
Action:					
☐ Ordinance ☐ Resolution	Cost:				
	Budgeted Actual				
Proclamation	Acct. Name				
☐ Finance Report ☐ Public Hearing	Acct. Fund				
	Other Funding				
Other	Strategic Goal #	3			
Strategic Goals: 1- Stable, 2- Secure, 3 - Supportive and 4 - Beautiful					
Staff Recommended Motion:					
Under consent agenda.					



# Bexar Metro 9-1-1 Network APPROVED Fiscal Year 2026 Financial Plan and Budget

May 13, 2025

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# Mission Statement

The Bexar Metro Mission is to deploy and maintain a state-of-the-art 9-1-1 emergency communication system that enables citizen in distress to quickly communicate their request for police, fire or emergency medical assistance; and to ensure member jurisdictions have the appropriate 9-1-1 tools necessary to efficiently and accurately receive and process those requests.

#### **Purpose**

The purpose of the Fiscal Year 2026 Financial Plan and Budget is to obtain consensus approval by Bexar Metro 9-1-1 Network's (Bexar Metro or District) Board of Managers (Board) and the governing bodies of its forty (40) participating jurisdictions; and provide the continuing operational and fiscal authority necessary for Bexar Metro staff to establish and maintain all components necessary to provide the citizens of Bexar, Comal, and Guadalupe counties with immediate access to police, fire, and medical services via a highly survivable and resilient 9-1-1 system.

#### **Authority**

The authority for Bexar Metro is the Texas Health and Safety Code, Chapter 772, Subchapter D, Section 772.301—formerly Vernon's Annotated Civil Statutes Article 1432e, as approved by the Texas 69<sup>th</sup> Regular Legislative Session in Senate Bill 750 on May 21, 1985; and subsequently approved by a local election on January 17, 1987. This legislation's purpose is to enable the provision of affordable, high quality, countywide Enhanced 9-1-1 service through the establishment of Emergency Communication Districts (ECDs).

#### **Board of Managers**

A governing Board of Managers, appointed according to criteria in the enabling legislation, establishes policy and provides oversight of the District. The board members and their appointing authority include:

#### **Board Member**

James C. Hasslocher, Chair Stephen R. Schneider Judge Sherman Krause Jim Wolverton Heberto Gutierrez Chief William McManus Rusty Brockman Suzanne de Leon Principal Service Provider (Non-Voting)

#### **Authority**

Bexar County
Bexar County
Comal County
Guadalupe County
City of San Antonio
City of San Antonio
City of New Braunfels
Member at Large
(Vacant)

#### Responsibility

To successfully fulfill its mission, Bexar Metro must establish, manage, and sustain a technology-neutral network alongside the specialized 9-1-1 equipment utilized by Emergency Communications Centers (ECCs) to process emergency voice and text requests. This includes management of the 9-1-1 system and the creation and ongoing maintenance of highly accurate, spatially precise geospatial databases essential for routing 9-1-1 requests to the correct ECC, enabling location-determination technologies, and supporting data for computer-aided dispatch (CAD) systems. Furthermore, Bexar Metro must collaborate with jurisdictional addressing and planning authorities to ensure that district-managed databases contain accurate, standardized, and logical location data, facilitating location identification of citizens during emergencies. Additionally, Bexar Metro must provide relevant training and educational resources to ECC personnel to ensure the efficient operation of 9-1-1 systems. Safeguarding the resilience, cyber-readiness, and operational integrity of the 9-1-1 emergency communications critical infrastructure is a top priority.

#### **District Profile**

The Bexar Metro 9-1-1 Network provides comprehensive emergency communication services, 9-1-1 call delivery infrastructure, and training to twenty-one (21) Emergency Communications Centers (ECCs) serving forty (40) participating jurisdictions across Bexar, Comal, and Guadalupe counties, covering an area of 2,600 square miles and serving a population of 2.4 million. The system processes approximately two million 9-1-1 calls annually, along with 10,000 text-to-9-1-1 requests. Notably, 91% of the call volume is generated by citizens seeking emergency assistance via wireless devices.

The network's critical infrastructure operates on a geo-diverse host-to-remote configuration, with host systems and their corresponding backups strategically placed in multiple geographically dispersed, secure facilities. Connectivity between host and remote sites is ensured through a combination of carrier-diverse terrestrial circuits and tertiary over-the-air backup. The implementation of Next Generation Core Services (NGCS) and continued evolution of the Emergency Services Internet Protocol Network (ESINet) further strengthens the 9-1-1 system, enhancing routing capabilities and call delivery, while providing a more resilient, diverse, and secure emergency communications solution.

#### Participating Jurisdictions

Alamo Heights
<b>Balcones Heights</b>
<b>Bexar County</b>
Bulverde
Castle Hills
China Grove
Cibolo
Comal County

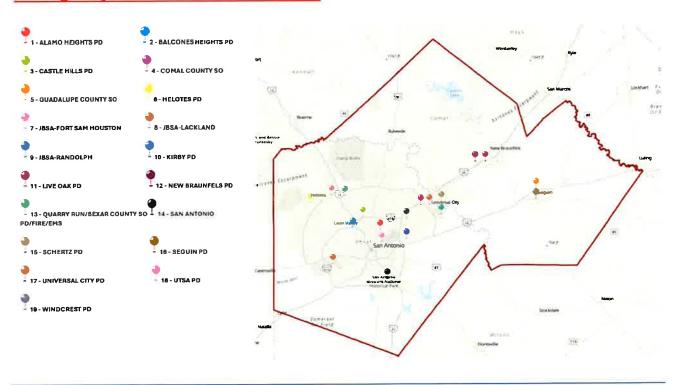
Converse
Elmendorf
Fair Oaks Ranch
Garden Ridge
Grey Forest
Guadalupe County
Helotes
Hill County Village

Hollywood Park
Kingsbury
Kirby
Leon Valley
Live Oak
Marion
New Braunfels
New Berlin

Olmos Park
San Antonio
Sandy Oaks
Santa Clara
Schertz
Seguin
Selma
Shavano Park

Somerset
Spring Branch
St Hedwig
Staples
Terrell Hills
Universal City
Von Ormy
Windcrest

#### **Emergency Communication Centers**



#### **Anticipated Revenue**

The District generates revenue from multiple sources, with 9-1-1 wireline and wireless service fees comprising 91% of total income. Wireline service fee revenue is derived from specified wireline and Voice over Internet Protocol (VoIP) access lines in Bexar, Comal, and Guadalupe counties. Under the Texas Health and Safety Code, Chapter 772, Section 772.314, the Board is authorized to impose a 9-1-1 emergency service fee not exceeding six percent of the monthly base rate charged by the principal service provider. This fee applies to all residential lines and up to the first one hundred business lines at a given location, excluding state and federal lines. The board approves the fee annually, aligning it with the development and approval of the District's budget. By law, the fee must be uniformly applied across all participating jurisdictions and generate sufficient revenue to cover current and projected operational expenses related to the District's mission, while also providing reasonable reserves for contingencies and equipment replacement.

The Board of Managers initially established the emergency service fee on March 6, 1987, with no changes until 2018. On July 25, 2018, the board approved a revised service fee schedule for each local access line, effective October 1, 2018:

Residential Lines: \$0.50 Business Lines: \$1.00

In addition to fees from wireline and VoIP local exchange access lines, Bexar Metro also receives emergency service fee revenue from wireless and prepaid wireless subscribers as prescribed by law based on the population within the District. Population estimates are calculated annually using data from the Texas Demographic Center and proportionally allocated to Bexar Metro by the State Comptroller's Office. The statewide fee of \$0.50 per wireless line per month was set by Texas law in 1997.

#### Service Fee Revenue

The following assumptions were used to forecast anticipated service fee revenues for the FY2026 operating period:

#### Wireline / VolP 9-1-1 Service Fee:

- Service fee revenue generated from Incumbent Local Exchange Carriers (ILEC), such as AT&T, and Competitive Local Exchange Carriers (CLECs) are projected to continue their year-over-year decline netting only \$640,170 in this budget. This reflects a 21.15% decrease compared to the prior year's budget.
- Private Switch is expected to remain unchanged at \$6,940.
- Revenue from Voice over Internet Protocol (VoIP) subscriptions is forecast to decrease by \$325,539, or -13.79%, to \$2,034,870.

Compared to FY2025, total wireline and VoIP service fee income is projected to decrease by 15.64%, a reduction of \$497,254, bringing the total anticipated service fee revenue to \$2,681,980.

#### Wireless 9-1-1 Service Fee:

The wireless service fee collected by the State Comptroller continues to increase slightly over the past several years due primarily to population growth. Based on this assumption and a slight modification in the population-based percentages used by the state to distribute wireless service fees, revenue is forecasted to improve by 1.89% to \$14,034,250.

#### Non-Service Fee Revenue

Projections for non-service fee revenue, sourced from investment income, leases, grants and miscellaneous sources, such as rebates and special jurisdiction fees, are as follows:

- Investment Income (Interest): A \$1,349,595 return on deposits and investment accounts is anticipated this fiscal year. This reflects 39.18% decrease over the prior fiscal year, with projected lower interest rates and a reduction in bank balances due to FY2025 9-1-1 equipment capital expenditures.
- <u>Intergovernmental Revenue (Leases)</u>: Projected revenue from Data Center contracts will increase by 7.10% from \$338,000 to \$362,000 due to a new contract with a regional emergency medical entity.
- <u>Miscellaneous Income:</u> Revenue from special use fees and rebates will equal \$21,050, down 10.43%.

#### Revenue Summary

Total income for FY2026 is projected at \$18,448,875, representing a -27.51% change from the prior year. Reduced wireline revenue, anticipated changes in interest rates, and the expiration federal grant monies funding Next Generation 9-1-1 implementation were the primary drivers leading to the decrease.



#### **Operations and Maintenance Expense**

The Operations and Maintenance (O&M) budget represents 82% of the approved FY2026 budget, covering essential operational costs such as personnel, 9-1-1 equipment maintenance, Next Generation 9-1-1 services, facilities management, program support, and critical network infrastructure. The approved O&M expenditure for FY2026 is \$15,153,875, reflecting an increase of 2.90% (\$436,418) over the prior year's adopted budget.

#### \$800,000,5.28% \$331,400 . 2,19% **\$4,175,375** , **27.55**% S2.045.850 . 13.50% \$98,200, 0.65% \$509,650 3.36% \$211,000. § \$634,000,4.18% \$6,348,400,41.89% # PERSONNEL 9-1-1 OPERATIONS & TECHNOLOGY **GEOSPATIAL INTEGRITY** INFORMATION TECHNOLOGY ADMINISTRATIVE & FINANCIAL OPERATIONS TEXAS 9-1-1 ALLIANCE FACILITY SERVICES 9-1-1 PROGRAMS & ENGAGEMENT

#### **OPERATIONS & MAINTENANCE**

#### **Personnel**

The District's strategic focus on attracting, retaining, and developing a highly skilled workforce is essential to maintaining the reliability of the 9-1-1 system and the integrity of the supporting infrastructure. Personnel costs account for 27.55% of the O&M budget; 22.63% of total approved budget.

#### **Compensation Strategy**

To remain competitive and account for inflation, the FY2026 budget includes a 2.9% cost-of-living adjustment, based on projections using data through March 2025 from the United States Bureau of Labor Statistics. In addition, employees may be eligible for merit-based increases averaging 2% in recognition of exceptional performance, professional certifications, and contributions beyond standard expectations. This compensation strategy is designed to keep the District competitive within the local high-tech labor market, acknowledge employee excellence, and support the retention of highly specialized staff.

#### Workforce

• Information Security Architect (Reclassification): Reclassifies an existing Systems Analyst position to address increasing cybersecurity demands. This position will serve as the District's

Information Security Officer (ISO), managing our cybersecurity program and enhancing current monitoring and mitigation measures to secure network operations.

• Employee Relations Specialist (New): Adds in-house human resources expertise to manage employee relations, staff training, policy compliance, and organizational development.

Personnel expenditures for FY2026 are projected at \$4,174,375, a 9.76% increase (\$371,329) over the prior year. The budget supports twenty-seven full-time positions, merit adjustments, and a 2% allocation to cover potential increases in health and medical benefits.

#### Administrative & Financial Operations

The Administrative and Financial Services Department plays a vital role in supporting the District's operations by managing financial, administrative, and human resource functions. The department's mission is to ensure the effective and efficient management of these essential areas. Expenses include business services, legal, travel, and professional development.

#### Core Responsibilities:

- Executive Support: Assists the Executive Director in overseeing financial and investment activities.
- Accounts Management: Manages accounts payable and receivable, ensuring accurate and timely processing of payments and receipts.
- Payroll Processing: Administers payroll functions, including salary disbursements, tax withholdings, and deductions, to ensure employees are paid accurately and on schedule.
- External Consulting and Legal Services: Coordinates with external legal, auditing, and consulting professionals to support specialized needs and regulatory compliance.
- Records Management: Maintains and oversees the District's records in compliance with legal and regulatory standards.
- Employee Benefits Management: Administers employee benefit programs, including health insurance, retirement plans, and other wellness initiatives.
- Policy Compliance: Ensures compliance with internal policies and procedures to uphold operational integrity.

The department's approved FY2026 budget is \$509,650, representing a 9.58% increase (\$44,650) over the previous fiscal year to account for projected increases in insurance premiums and expanded cyber liability coverage.

#### 9-1-1 Operations & Technology

Operations & Technology, encompassing both the Operations Department and Engineering Solutions, prioritizes innovation, reliability, and security across District operations, with a primary focus on managing systems directly supporting 9-1-1 call delivery and public safety operations.

#### **Core Responsibilities:**

 Next Generation 9-1-1 (NG9-1-1): Leads configuration, management, and implementation initiatives to support advanced call routing capabilities and facilitate Originating Service Provider (OSP) transitions and interconnections with the 9-1-1 network.

- System Reliability: Maintains 24/7 operational readiness through scheduled maintenance, infrastructure upgrades, and secure system configurations, ensuring uninterrupted 9-1-1 communication services.
- **Technical Planning and Design:** Develops secure, scalable technology solutions that align with evolving public safety requirements and emerging communications standards.
- 9-1-1 Network Engineering: Oversees the design and maintenance of call routing and network infrastructures, ensuring efficient and reliable call delivery between the OSPs and Emergency Communications Centers (ECCs).
- **Technical Support:** Provides expert-level assistance, troubleshooting, and operational support to ECCs and public safety stakeholders to maintain high performance and service quality.
- Stakeholder Coordination: Facilitates collaboration with ECCs, telecommunications providers, and other public safety partners to enable integrated 9-1-1 operations.
- Information Assurance & Cybersecurity: Cybersecurity continues to be a high priority for the District. The addition of the Information Security Architect provides a dedicated resource to develop enhanced security strategies and threat mitigation practices to protect critical 9-1-1 infrastructure and sensitive data.
- Emerging Technology Implementation: Evaluates and integrates new and evolving technologies

   such as multimedia (image/video) services to assess their impact on 9-1-1 call delivery, network
   operations, and data interoperability.
- Disaster Recovery and Continuity Planning: Develops and maintains comprehensive continuity
  of operations plans (COOP), including backup systems and redundant facilities, to ensure service
  resiliency during disruptions or large-scale emergencies.

9-1-1 Operations & Technology accounts for 41.89% of the Operations & Maintenance budget. The FY2026 budget is \$6,348,400, a -3.03% decrease from the FY2025 allocation of \$6,546,820. The reduction reflects cost savings from transfer of 9-1-1 switched ethernet transport services from AT&T to the Texas Department of Information Resources (DIR) and the transition of 9-1-1 network management, security, and engineering services to in-house resources.

#### Geospatial Integrity

The Geospatial Integrity Department is essential to the accuracy and reliability of Geographic Information System (GIS) data that enables Next Generation 9-1-1 (NG9-1-1) call routing services and Computer Aided Dispatch (CAD) systems. By maintaining high-precision map and geospatial data, the team ensures accurate call routing and mapping for emergency response.

#### **Core Responsibilities:**

- **Geospatial Data Management:** Collaborates with local agencies to update annexations, addresses, street changes, and subdivision developments in the geodatabases responsible for 9-1-1 call routing.
- Orthoimagery Acquisition: Procures high-resolution imagery to support bi-annual audit of physical changes (new subdivisions, road realignments, structures) to improve mapping accuracy.
- **Digital Base Map Maintenance:** Supports sub-meter accuracy for 9-1-1 call routing, caller location determination, and CAD systems used by public safety agencies across the tri-county region.
- Indoor Mapping Initiatives: Digitizing school floor plans to improve caller location accuracy within buildings, with expansion planned for public venues.
- Quality Assurance: Monitoring and assessing call routing data to ensure proper call routing and early detection of anomalies in data that have the potential to adversely impact emergency response.

 Wireless Program Management: Coordinating wireless call routing policies with the wireless service providers to achieve optimum call routing based on cell tower location, jurisdictional coverage, and traffic patterns.

The FY2026 recommended budget for Geospatial Integrity is \$636,000. This reflects a \$61,000 increase over the previous year driven by the anticipated procurement of an indoor photo capture system and a high-precision Global Positioning System (GPS) unit to support capture of indoor floor plans and enhance locational accuracy.

#### 9-1-1 Programs & Engagement

Our commitment to operational excellence begins with the frontline individuals who answer the call—the 9-1-1 telecommunicators we support. As the first point of contact in an emergency, these professionals play an indispensable role in public safety. The Programs and Engagement Department is central to our mission, advancing performance through innovative programming, specialized training, and community partnerships that empower telecommunicators and strengthen ECC operations across our region.

Through strategic collaboration with agency leadership, the department ensures that ECC personnel are not only equipped with the tools they need today but are also well-positioned to meet the challenges of an increasingly complex public safety environment. By fostering continuous learning, promoting public awareness, and supporting workforce readiness, the team upholds our commitment to excellence and service in every call for help.

#### Core Responsibilities:

- Training and Education: In addition to fulfilling the training mandates established by the Texas Commission on Law Enforcement (TCOLE), our comprehensive curriculum includes specialized courses in:
  - Law enforcement and fire dispatch protocols
  - Telecommunicator health and wellness
  - o CPR certification and lifesaving procedures
  - Effective handling of domestic and family violence calls

Our training programs are continuously reviewed and refined to ensure alignment with emerging technologies, operational best practices, and the evolving demands of public safety communications.

 Public Education / Community Engagement: Public education and outreach remain fundamental to our mission. The Community Engagement Program is designed to raise awareness of 9-1-1 services, foster public trust, and promote responsible use of emergency resources. Through collaborative initiatives with local organizations and educational institutions, we reach thousands of children each year with meaningful, educational experiences.

Highlighted programs include:

- "Bear" Metro CPR A creative initiative introducing elementary school students to CPR basics using teddy bears, in partnership with local school districts.
- Badges, Bikes, and Tykes A collaborative effort with the Seguin Police Department that connects public safety with families in a fun and engaging environment.
- Hero Like Her Camps An ongoing partnership with the San Antonio Fire Department, inspiring young girls through immersive exposure to public safety careers.
- Telecommunicator Pre-Employment Screening: This initiative enables our partner agencies to make informed, data-driven hiring decisions and helps ensure a higher level of readiness and

capability within the 9-1-1 workforce. Through the strategic deployment of CritiCall, ECCs can assess an individual's core competencies and better identify candidates with the aptitude to succeed in high-stress, mission critical environment of 9-1-1.

The approved budget is \$331,400, a 5.81% increase over the prior fiscal year. The additional funding supports expanded training programs and the development of new public engagement initiatives to further strengthen community engagement and education efforts.

#### **Facility Services**

The Facility Services budget supports the maintenance, management, and operation of Bexar Metro's two public safety centric facilities: **Saddletree Headquarters** and the **Quarry Run Regional Operations Center**.

#### **Core Responsibilities**

- Building Systems Operations and Maintenance: Ensures the reliable and efficient operation of all facility infrastructure, including HVAC, plumbing, electrical, and mechanical systems, which are essential to the continuity of 9-1-1 services and data center functions.
- **Health & Safety Compliance:** Maintains clean, safe, and code-compliant environments that support the wellbeing of personnel, visitors, and emergency operations, adhering to all relevant health, safety, and environmental standards.
- Vendor and Contract Management: Oversees procurement and performance of contracted services such as janitorial, landscaping, pest control, and waste management to ensure quality, cost-effectiveness, and compliance with service level agreements.
- Security and Access Control: Manages physical security systems and protocols, including access controls, surveillance, and emergency preparedness measures, while ensuring adherence to building, fire, and safety regulations.

The Facility Services recommended budget is \$2,045,850, reflecting a 3.33% increase, or \$65,850, over the previous fiscal year supporting adjustments in vendor contracts and increased maintenance costs.

#### Information Technology

The Information Technology (IT) Department, composed of both internal staff and a managed service provider, plays a critical role in supporting all Bexar Metro departments. IT ensures the continuous operation, efficiency, and security of the District's administrative servers, hardware infrastructure, and digital services. A total of \$211,000 is allocated in the FY2026 budget to support IT operations, maintenance, and a new managed services arrangement for administrative clients, servers, and hardware.

#### **Core Responsibilities:**

- Hardware Procurement and Maintenance: Oversees the assessment, acquisition, deployment, and upkeep of all physical technology assets required for agency operations, ensuring reliability and lifecycle management.
- Management of Software and Productivity Suites: Administers enterprise and productivity applications, ensuring all staff have access to secure, current, and efficient digital tools that support collaboration and service delivery.
- Management of Video Surveillance Systems: Maintains the functionality and storage capacity
  of the District's security camera systems, ensuring continuous monitoring and protection of Bexar
  Metro facilities.

#### Texas 9-1-1 Alliance

The Texas 9-1-1 Alliance, established under the Texas Interlocal Cooperation Act, comprises the twenty-seven (27) Emergency Communication Districts (ECD) as outlined in the Texas Health and Safety Code Chapter 772. Through active participation, the District ensures ongoing collaboration with fellow ECDs across the state concerning technical, legislative, and regulatory aspects impacting 9-1-1 services at national, state, and regional levels. The allocation of expenses among Texas Districts is based on population, and it is anticipated that related expenses will remain unchanged at \$98,200.

#### **Contingency**

A contingency line item of \$800,000 has been designated to provide immediate funding for unforeseen events, such as mechanical failures or natural disasters, which may require urgent repairs or replacements of critical components within the 9-1-1 system, network, and facilities infrastructure. This allocation ensures immediate access to necessary funds to procure assets to address these emergencies. In alignment with previous budget cycles, \$250,000 from this contingency fund will be allocated as an annual year-end contribution to the Texas County and District Retirement System (TCDRS) to offset any decline in return and ensure full funding status is preserved.

#### Capital Expenditures

#### ECC Enhancements and Infrastructure

**Budget Allocation: \$500,000** 

Funds specifically allocated to support strategic initiatives dedicated to enhancing the operational
efficiency and communication infrastructure at Emergency Communication Centers. Support
parameters encompass various improvement projects such as upgrading dispatch console
furniture, replacing call archive/voice logging systems, improving data cable and electrical systems
to support ECC renovations, and installing protective measures to safeguard critical infrastructure
and network components.

#### Mission Critical Systems

**Budget Allocation: \$1,195,000** 

#### Strategic Initiatives:

- A collaborative project funded by the Texas Department of Public Safety (DPS) for the installation
  of a 250-foot public safety radio tower at the Quarry Run Regional Operations Center. This tower
  will provide antenna space to support Bexar Metro contingency radio operations, DPS
  communications along the IH-10 corridor between San Antonio and Kerrville, Texas Department of
  Transportation (TxDOT) statewide radio services, and antennas for the Alamo Regional Public
  Safety System.
- An upgrade to the Eventide 9-1-1 call logging/recording system at Quarry Run will enhance the capture of 9-1-1 calls and radio traffic. This project is in parallel with the planned upgrade of the Eventide system supporting San Antonio Police and Fire 9-1-1 operations at Brooks.
- Allocation of funds set aside for procurement of additional 9-1-1 consoles as dictated by changes in population, staffing, or ECC expansions.
- End of Life (EOL) Replacements: 1) Cisco Identity Services Engine (ISE) security servers, which manage 9-1-1 network zero-trust policy-based user and endpoint device access, 2) Administrative network firewalls.

#### Information Technology

**Budget Allocation: \$207,500** 

#### Strategic Initiatives:

- End of Life (EOL) Replacement: Quarry Run Wireless Access Points/Controllers.
- Allocation for data center improvements needed to support the expansion of existing tenant services (power, security, data).

#### **Vehicles**

#### **Budget Allocation: \$55,000**

• Replace a 2016 Chevrolet 1500 4x4 Crewcab with a comparable vehicle.

#### **Facilities**

**Budget Allocation: \$337,500** 

#### **Quarry Run Projects:**

 Replace employee parking lot and operations floor access doors with automatic, pushbutton/badge activated, ADA compliant access doors to increase accessibility for individuals with mobility issues or who use a wheelchair.

 Security Upgrades – Replace existing building manual swipe readers at building exits with proximity readers and upgrade access control server infrastructure.

#### Saddletree Projects:

- Replace two mini-split systems serving the building's main computer room and electrical distribution room.
- Reallocation of workspace within the Information Security Operations Center (ISOC) to provide additional office and lab workspace space for security and engineering personnel.

#### Transfer to Capital Reserves

#### Budget Allocation: \$1,000,000

Encumbered to fund future 9-1-1 system, facility, and technology improvements.

# \$1,000,000, 33.81% \$550,000, 16.91% \$555,000, 1.86% \$555,000, 1.86% \$1,195,000, 40.41% \$9-1-1 INFRASTRUCTURE / ECC UPGRADES \$MISSION CRITICAL SYSTEMS \$INFORMATION TECHNOLOGY

#### **CAPITAL EXPENDITURES**

The FY2026 capital improvement budget of \$3,295,000 positions Bexar Metro to advance 9-1-1 capabilities, modernize critical infrastructure, and build reserves for future innovation. Investments focus on operational resilience, security, and expanded regional communications support.

#### **Budget Summary**

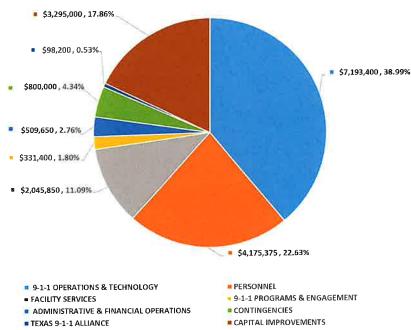
The Fiscal Year 2026 Financial Plan and Budget was developed to ensure sufficient resources for all anticipated programmatic and capital expenditures. With the existing 9-1-1 service fee rates remaining unchanged, the recommended budget strikes a balance between operational needs and strategic initiatives. Budgeted expenditure is projected to decrease by -27.54%, or \$7,013,582, due to completion of the 9-1-1 System and Network capital upgrade project during the previous budget cycle. As presented, projected expenditures are balanced with anticipated revenue.

Total Budget: \$18,448,875

#### **Allocation Breakdown:**

- Operations & Maintenance: \$15,163,875 (82% of Budget)
- Capital Improvements: \$3,295,000 (18% of Budget)

# FY2026 BUDGET SUMMARY



To maintain flexibility and responsiveness, the Executive Director is authorized to approve transfers of funds between budget categories, as long as the total annual budget remains unchanged.

The funds allocated for operational initiatives and capital improvements in this budget reaffirm Bexar Metro's steadfast commitment in providing state-of-the-art 9-1-1 communications services to the residents of Bexar, Comal, and Guadalupe counties, while ensuring the region is served by one of the most resilient 9-1-1 systems and network infrastructures available.

#### **Bexar Metro 9-1-1 Network Approved Fiscal Year 2026 Budget**

#### **Anticipated Revenue**

Wireline / VolP Service Fees	\$2,681,980
Wireless Service Fees	\$14,034,250
Interest Earned	\$1,349,595
Lease Agreements	\$362,000
Miscellaneous	\$21,050

**Total Available Funds** \$18,448,875

#### **Operations & Maintenance Expense**

Personnel	\$4,175,375
Administrative & Financial Operations	\$509,650
9-1-1 Operations & Technology	\$6,348,400
Information Technology	\$211,000
Geospatial Integrity	\$634,000
9-1-1 Programs & Engagement	\$331,400
Facility Services	\$2,045,850
Texas 9-1-1 Alliance	\$98,200
Contingencies	\$800,000

**Total O & M Expense** \$15,153,875

#### **Capital Improvements Expense**

Mission Critical 9-1-1 System & Network	\$1,195,000
ECC Infrastructure Improvements	\$500,000
Saddletree Facility	\$106,500
Vehicles	\$55,000
Quarry Run Facility	\$231,000
Information Technology	\$207,500
Transfer to Capital Reserves	\$1,000,000

\$3,295,000 **Total Capital Expenditures** 

**Total Fiscal Year 2026 Budget** \$18,448,875

#### **BEXAR METRO 9-1-1 NETWORK**

Approved by the Board of Managers this Thirteenth Day of May 2025.

By: Name: Title:

Mames C. Hasslocher

Chair, Board of Managers

# 9-1-1 Network

#### **MEMORANDUM**

TO: Bexar Metro 9-1-1 Network Participating Jurisdictions

SUBJECT: Proposed Fiscal Year 2026 Financial Plan and Budget

**DATE:** May 22, 2025

Enclosed for your review and comment is the *Proposed* Bexar Metro 9-1-1 Network Fiscal Year 2026 Financial Plan and Budget. This proposed budget was approved by the Bexar Metro Board of Managers at its regularly scheduled and properly noticed meeting held on Tuesday, May 13, 2025.

Please direct your written comments or concerns to the Chairman of the Board at the address listed at the bottom of this memorandum. The Board will consider all submitted comments, make any necessary revisions, and adopt the final Fiscal Year 2026 Financial Plan and Budget during its August Regular Board Meeting. To ensure timely consideration, please ensure your comments are received at the Bexar Metro office no later than 5:00 p.m. on Thursday, July 31, 2025.

A response postcard is enclosed for your convenience. This process is consistent with the provisions of Texas Health & Safety Code, Chapter 772.309, which authorizes each participating jurisdiction to either approve, disapprove or take no action on the District's annual budget. If no action is taken by a jurisdiction, the budget is deemed approved by operation of law 61 days after the date of receipt.

A digital copy of the budget is available upon request. Please email <u>admin@bexarmetro org</u> to request a copy.

For your reference, the following documents related to the Fiscal Year 2024 operating period are also enclosed:

- Independent Auditor's Reports and Basic Financial Statements
- Annual Report

On behalf of the Bexar Metro Board of Managers and Staff, thank you for your continued support of the Bexar Metro 9-1-1 Network. Should you have any questions regarding the enclosed materials, please feel free to contact me at 210-408-3911 or via email at <a href="mailto:bexarmetro.org">bexarmetro.org</a>.

Respectfully,

Brett M. Schneider Executive Director

## **Bexar Metro 9-1-1 Network**

Independent Auditor's Report, Basic Financial Statements, and Supplementary Information

September 30, 2024

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#### Independent Auditor's Report

Board of Managers Bexar Metro 9-1-1 Network San Antonio, Texas

#### Report on the Audit of the Financial Statements

#### **Opinion**

We have audited the financial statements of Bexar Metro 9-1-1 Network as of and for the year ended September 30, 2024 and the related notes to the financial statements, which collectively comprise Bexar Metro 9-1-1 Network's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of Bexar Metro 9-1-1 Network as of September 30, 2024 and the changes in financial position and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Bexar Metro 9-1-1 Network, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Bexar Metro 9-1-1 Network's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to
  fraud or error, and design and perform audit procedures responsive to those risks. Such procedures
  include examining, on a test basis, evidence regarding the amounts and disclosures in the financial
  statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures
  that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the
  effectiveness of Bexar Metro 9-1-1 Network's internal control. Accordingly, no such opinion is
  expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Bexar Metro 9-1-1 Network's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and pension information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively compromise Bexar Metro 9-1-1 Network's basic financial statements. The schedule of expenditures of federal awards required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures, including comparing and reconciling such information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2025 on our consideration of Bexar Metro 9-1-1 Network's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Bexar Metro 9-1-1 Network's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bexar Metro 9-1-1 Network's internal control over financial reporting and compliance.

Forvis Mazars, LLP

San Antonio, Texas February 28, 2025

#### Introductory Section

The Texas Emergency Response System has two separate, yet equally important components: the 9-1-1 administrative entity that ensures the timely and accurate delivery of all emergency telecommunication requests, and the municipality, county, or other jurisdiction that dispatches and renders the specifically required emergency service. This separation of "Call Delivery" and "Service Delivery" responsibility serves the public well because it enables two technically different and challenging professions to complement each other while ensuring all citizens receive a high-quality, low-cost response to their emergencies. The Bexar Metro 9-1-1 Network is a 9-1-1 administrative entity.

Bexar Metro 9-1-1 Network (Bexar Metro or District) is a Special Purpose District created by the Texas Legislature. The authority for Bexar Metro is the Texas Health and Safety Code, Chapter 772, Subchapter D, Section 772.301—formerly Vernon's Annotated Civil Statutes Article 1432e, as approved by the Texas 69<sup>th</sup> Regular Legislative Session in Senate Bill 750 on May 21, 1985. This legislation's purpose is to establish affordable, high-quality countywide Enhanced 9-1-1 service by creating emergency communication districts. On September 22, 1986, the Alamo Area Council of Governments (AACOG) agreed to pursue establishment of an emergency communication district and, on October 31, 1986, a six-member Board of Managers (Board), representing Bexar County and the 25 municipalities located within Bexar County, crafted the framework for the formation of a 9-1-1 district. On January 17, 1987, per provisions of Senate Bill 750, the citizens of Bexar County voted to approve establishing the Bexar Metro 9-1-1 Network and, on August 8, 1988, Comal and Guadalupe counties petitioned for and received membership in the District. Bexar Metro currently provides Enhanced 9-1-1 call delivery services to approximately three million landline, Voice over Internet Protocol (VoIP) and wireless telephone subscribers in the three counties, which include the major cities of San Antonio, New Braunfels, and Seguin.

The District's mission is to deploy and maintain a state-of-the-art 9-1-1 emergency communication system that provides citizens in distress the ability to quickly communicate their request for police, fire, or emergency medical assistance; and to ensure member jurisdictions have the appropriate 9-1-1 tools necessary to efficiently and accurately receive and process those requests.

To successfully accomplish the mission, the District must: deploy and manage a technology-neutral network that routes all 9-1-1 requests to the appropriate municipal or county Emergency Communications Center (ECC); create and maintain a time-sensitive, highly accurate database that displays the location, callback number, and owner's name of the specific instrument used to access 9-1-1; procure, install, and maintain the specialized 9-1-1 equipment utilized by each authorized ECC; coordinate with municipal and county addressing authorities to ensure the database contains accurate, standardized, and logical location information to ensure each citizen is easily and quickly locatable during time-critical emergencies; and construct, deploy, and maintain a spatially accurate geographic digital map to support call routing, various location determination technologies and enhance multi-vendor computer-aided dispatch systems.

The District's number one priority, its single largest resource expenditure, and its core mission responsibility is the provisioning, operational management, and technical oversight of the 9-1-1 network, database, and specialized call handling equipment. This effort requires continuous monitoring and control to ensure 9-1-1 service is routinely available and sufficiently redundant to survive service disruptions, whether minimal or catastrophic.

Bexar Metro must also ensure that new technologies do not diminish the functionality of 9-1-1 service; therefore, as a member of the Texas 9-1-1 Alliance (Alliance), the District maintains a continuous interaction with national standards organizations as well as state and federal regulatory and legislative bodies. A prime example was the introduction of wireless telephone service.

Originally viewed as having minimal impact on 9-1-1 service, the rapid growth of wireless telephone service quickly became a serious impediment to the successful and efficient delivery of all 9-1-1 calls. Enhanced landline 9-1-1 is a success because the system routes the 9-1-1 request to the proper jurisdiction, provides the callback information, reports the exact geographic location of the device used to initiate the request, and identifies the subscriber's name.

#### Bexar Metro 9-1-1 Network Introductory Section September 30, 2024

Technical issues prevented these attributes from being originally available with wireless calls. Consequently, the District worked with state and national officials seeking a solution and the result is the Federal Communications Commission's multi-year transition plan that requires wireless providers to meet the same Enhanced 9-1-1 standards as landline providers. The District's transition to this plan began in late 1997 and achieved full operational capability—including the ability to accurately locate a wireless handset—in late 2002. Currently, there are approximately 2.2 million wireless telephone subscribers throughout the District's area of responsibility, each with comparable 9-1-1 capabilities as landline telephones. 80% of the District's total 9-1-1 call volume in fiscal year 2024 was generated by wireless telephones.

The introduction of VoIP and text messaging telephone service presented many of the same technical and business case issues, as wireless and the District again worked at all levels to develop and deploy solutions that ensured VoIP and text messaging technology is transparent to the 9-1-1 system. Bexar Metro has phased in VoIP 9-1-1 technology and Text to 9-1-1 service across the District, providing comparable services to those citizens seeking emergency assistance through the 9-1-1 network utilizing VoIP and text technology.

Another example of collaboration among emergency communication districts through the Alliance was the creation of a website for Multi Line Tenant System (MLTS) providers throughout Texas to file for waivers in response to "Kari's Law" that was approved by the Texas Legislature during the 2015 legislative session, signed by the governor and became effective September 1, 2016. Kari's Law was in response to a tragic incident at a motel in East Texas in 2013 where Kari Hunt was attacked and murdered while her daughter tried to reach help by calling 9-1-1. The call never went through because the MLTS phone system at the motel required dialing "9" to get an outside line. Kari's Law required MLTS providers to program their systems to access emergency services by dialing the three digits 9-1-1. Most hotels and motels, along with businesses and schools, have been able to make changes to their telephone systems to allow direct access to 9-1-1 with the three digits. Businesses unable to configure their MLTS platforms to meet the requirements due to a technical or financial hinderance may continue to operate under a state-approved waiver.

Ensuring the seamless integration of new technologies to enhance 9-1-1 communications is a top priority for the District. As technology advances, Bexar Metro recognizes the imperative to evolve its networks, databases, and systems. The ongoing Next Generation 9-1-1 (NG9-1-1) initiative represents a comprehensive effort aimed at elevating 9-1-1 call routing and improving wireless location determination capabilities. Additionally, the initiative seeks to establish diverse interconnections between Originating Service Providers (OSPs) and the 9-1-1 network where needed. Furthermore, it serves as a robust platform to proactively address potential challenges associated with the integration of emerging technologies, such as multimedia, into the 9-1-1 call delivery process.

One of the District's primary sources of revenue is the wireline 9-1-1 emergency service fee applied to specified telephone access lines located in Bexar, Comal, and Guadalupe counties. The Texas Health and Safety Code, Chapter 772, Section 772.314, authorizes the Board to impose a 9-1-1 emergency service fee not exceeding 6% of the monthly base rate charged by the principal service supplier. The fee applies to all residential lines and up to the first 100 business lines at any one location. The fee does not apply to state and federal lines. The service fee schedule imposed on each residential or business local access line, or equivalent, is \$0.50 and \$1.00, respectively.

A second primary source of revenue is the wireless 9-1-1 service fee of \$0.50 per month per wireless subscriber, collected by the wireless service providers and remitted to the state of Texas. The state distributes the revenue to each 9-1-1 administrative entity based on its jurisdiction's pro rata share of the total population of Texas.

Each year the Board projects the total service fee revenue in conjunction with development and approval of the annual budget. By law, the fee revenue has uniform application in each participating jurisdiction and must generate revenue sufficient to match current and programmed operational expenses directly related to the District's mission and responsibilities, as well as providing reserves for service enhancements, contingencies, and equipment replacement.

#### Management's Discussion and Analysis

The objective of the management's discussion and analysis is to provide a comprehensive analysis of financial. operating, and other activities for the fiscal year ended September 30, 2024, as compared to those for the fiscal year ended September 30, 2023. This discussion and analysis is in accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments (as amended). All financial information displayed herein is in the accompanying periodically required financial statements and notes to those financial statements.

#### Financial Statements

All financial statements use the accrual basis of accounting.

The statement of net position presents data in a classified format as of the end of September 30, 2024. Assets are current assets, net property and equipment, lease and subscription assets, leases receivable, net prepaid software costs, and net pension asset. Current assets include cash and cash equivalents, investments, grants receivable. leases receivable, and accounts receivable. Current liabilities consist of accounts payable, accrued expenses, and subscription liabilities. Long term liabilities consist of subscription liabilities. Until fiscal year 2016, the District had never obtained external financing. The District's net position is comprised of net investment property and equipment and restricted and unrestricted net position. The District's deferred outflows of resources consist of pension-related contributions, actuarial losses, changes in assumptions and investment losses. The District's deferred inflows of resources consist of leases and pension-related actuarial gains, changes in assumptions and investment gains.

The statement of revenues, expenses, and changes in net position presents the District on an operating basis versus a nonoperating basis format. Nonoperating revenues consist of interest income received from the District's operating accounts, federal grants and lease and other income. Operating revenues consist of 9-1-1 service fees collected by telecommunication and private switch service providers and remitted to the District.

The statement of cash flows presents the changes in cash for as net cash provided by (used in) operating, capital, or investing activities. The direct method of presentation is used as required by GASB No. 34.

Net

Pension

Asset &

Other 1%

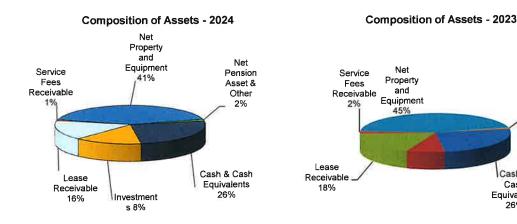
Cash &

Cash

Equivalents

26%

#### Financial Position



Net property and equipment also includes lease and subscription assets.

During 2024, the District's total assets and deferred outflows of resources increased to \$144.6 million from \$127.5 million in 2023. The significant changes in asset composition are due to increases in cash and investments of approximately \$3.8 million and \$10.3 million, respectively, which were largely made up of the proceeds of approximately \$11.9 million and \$2.1 million, from Proposition 8 Next Generation 9-1-1 Funds and federal grants revenues, respectively, and the addition of approximately \$7.6 million of computer equipment and software, and approximately \$812,000 increase in the actuarial valuation of the pension assets.

Liabilities consisted of accounts payable for operating expenses, subscription liabilities, and accrued expenses for earned vacation accrued by the District's employees.

**Liability Comparison** 

## \$2,000,000 \$1,500,000 \$500,000 \$-2024 2023

■Accrued Expenses ■Accounts Payable ■Subscription Liabilities

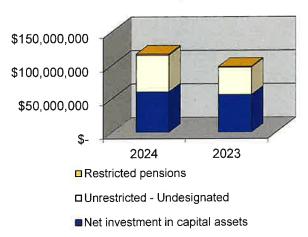
(a) The District implemented GASB 96, Subscription-Based Information Technology Arrangements during

Accounts payable in 2024 increased to approximately \$504,000 from approximately \$279,000 in 2023. This increase was due to open invoices relating to the deployment and implementation of new Vesta 9-1-1 equipment for system one ECCs.

Accrued expenses in 2024 decreased to approximately \$348,000 from approximately \$373,000 in 2023. This decrease was due to the retirement of two tenured employees and costs associated with the loss of positions. GASB 96 subscription liabilities decreased by approximately \$231,000 during the current fiscal year.

Coinciding with the total asset composition, the total net position of the District increased during 2024. The composition consisted of net investment in capital assets, restricted net position and unrestricted net position including funds designated by the Board for capital expenditures.





Within unrestricted net position, the District's Board designates net position for capital expenditures approved annually with the adoption of the fiscal budget.

#### Results of Operations

**Revenues and Other Income** – The District's overall revenue increased 1.5% over the prior year due to an increase in income from wireless service fees.

	Comparison of Re	evenues		
	2024	% of Total	2023	% of Total
Landline	\$ 3,361,881	20.0%	\$ 3,626,696	21.8%
Wireless	13,476,168	80.0%	12,966,229	78.2%
Private switch	6,438	0.0%	6,938	0.0%
Total service fees	\$ 16,844,487	100.0%	\$ 16,599,863	100.0%

The District collects 9-1-1 service fees on each landline within Bexar, Comal, and Guadalupe counties. Fees range from \$0.50 to \$1.00 per line, depending on the type of access. Landline and VoIP service providers pay fees directly to the District, less a 1% administrative fee. Revenue from these sources decreased by 7.3% in 2024 due to the decline in landline service revenue as consumers disconnect services and opt to use wireless services as their sole telecommunications source.

Wireless service providers with operations in Texas collect a monthly \$0.50 fee from their subscribers and then remit to the Texas Comptroller who then allocates to each 9-1-1 entity an amount based on a population formula using annual estimates provided by the Texas State Data Center. The wireless service providers retain 1% of the total collected to cover administrative costs. Wireless service fee revenue increased by 3.9% in 2024 over the prior year.

All other fees collected are attributable to private switch emergency service fees, network fees, and special jurisdiction fees imposed upon special entities, such as colleges and universities. Income from these fees remained comparable to 2023.

Other income consists of interest income earned on the District's cash and cash equivalents of approximately \$2,600,000 in 2024 compared to approximately \$1,600,000 in 2023. Data Center lease payments are also included in other income, as well as federal grant revenues. During 2024, the District earned approximately \$390,000 in interest and lease income as compared to approximately \$484,000 during 2023. Also, during 2024, approximately \$2,100,000 and \$11,960,000 in federal grant revenues and Proposition 8 Next Generation 9-1-1 Funds, respectively, were earned, compared to \$2,500,000 of federal grants in 2023. Grant awards and Next Generation 9-1-1 Funds received in 2024 were to reimburse the District costs incurred for the NG9-1-1 implementation.

Operating Expenses – Operating expenses for 2024 and 2023 were:

	,	2024	% of Total	_	2023	% of Total
Personnel services	\$	3,139,978	21.2%	\$	2,730,566	18.1%
Network operations and maintenance		5,346,712	36.0%		5,133,272	34.1%
Professional services		530,631	3.6%		507,289	3.4%
Facility and administrative maintenance		99,972	0.7%		69,181	0.5%
Supplies and materials		101,573	0.7%		71,876	0.5%
Public education and training		209,206	1.4%		212,686	1.4%
Furniture and equipment		2,124,134	14.3%		1,825,246	12.1%
Retirement expense		303,754	2.1%		543,690	3.6%
Depreciation and amortization expense		2,971,292	20.0%		3,960,031	26.3%
Total operating expenses	\$	14,827,252	100.0%	\$	15,053,837	100.0%

Personnel Services – This expense includes the salaries and benefits paid to the District's employees. In 2024, Bexar Metro hired two new staff members.

Network Operations and Maintenance – This expense includes network operations and maintenance of the 9-1-1 system. There was a decrease in related expenses in 2024 from 2023 due to normalizing of recurring costs of Next Generation Cores Services (NGCS) to each ECC and costs related to 9-1-1 Network redundancy and cybersecurity initiatives.

*Professional Services* – The District requires the professional services of outside agencies and personnel in areas where it is not economical to hire in-house experts or where the specialized services provided are beyond the District's capability.

Education and Training – The first person involved in emergency response is the Telecommunicator who answers the citizen's call for help. The District's goal is to ensure this person has all the necessary tools, obtained through a task-focused education and training program, necessary to provide a high-quality response. The District works closely with each jurisdiction to provide specialized training at an ECC, virtually or at the District's Quarry Run training facility. When required, the District supplements this training through the use of outside professional educators or training grants. The training program also includes funds for area firefighters to attend the Texas A&M Municipal Fire School and Emergency Medical Dispatch (EMD) certification training for telecommunicators.

Facility and Administrative Maintenance – This expense includes maintenance of the District's administrative office and Quarry Run Regional Operations Center, furniture and office administrative equipment, software licensing and computer hardware, and software maintenance agreements.

Supplies and Materials - Office supplies include routine expendable office supplies and commercially available technical and business-oriented software. Also included are printing, copying, and shipping expenditures.

#### Bexar Metro 9-1-1 Network Management's Discussion and Analysis September 30, 2024

Public Education – The District recognizes the importance of public education and the impact on the citizen's expectation of 9-1-1 service. Educational materials are made available free of charge to public safety entities, civic organizations, and schools. District personnel are also available for presentations both in the schools and other public forums.

Furniture and Equipment – This expense is routine replacement of District furniture and equipment. The increase from 2023 is associated with telephone system upgrades made to Brooks City Base, Quarry Run, and the Bexar Metro Administrative Facilities.

Retirement Expense – The District participates in the Texas County and District Retirement System (TCDRS). TCDRS is a nonprofit organization established by the State of Texas that provides pension benefits to participating county and district employees. Funding for the plan consists of employee deposits and employer contributions. For 2024, the District employees contributed 7% of pre-tax income to TCDRS. Monthly, the District contributed 10% of total salaries to TCDRS. For 2024 and 2023, these contributions amounted to approximately \$268,000 and \$250,000, respectively. The District's funding rate adjusts annually based on the plan's funding status—actuarial accrued liability or asset. The rate of funding remains at 10% through 2024. The District also participates in the United States Conference of Mayors Deferred Compensation Program. The total expense incurred by the District on behalf of its employees in this plan totaled approximately \$121,000 and \$113,000 in 2024 and 2023, respectively. In December 2023, lump-sum contribution of \$250,000 was made to the TCDRS Plan to protect against a potential decline in investment return and ensure the pension plan remains fully funded. The TCDRS Plan was funded at 106.52% for the previous year.

Budget Comparison – Annually, the District provides a "proposed" budget to the 40 participating jurisdictions within Bexar, Comal, and Guadalupe counties. Once approved by the jurisdictions, the Board reviews and adopts the proposed budget for the upcoming fiscal year. The budget is prepared on a cash basis; thus, differences occur with the amounts presented in the financial statements.

During the budgeting process, the District budgets for capital expenditures to add or replace facility and equipment, network elements, databases, customer premise equipment, and other activities that enhance the provision of 9-1-1 service. The District recognizes capital expenditures as an expense at the time of acquisition; however, for financial statement purposes, these expenses are capitalized and depreciated or amortized over their estimated useful lives. Additionally, depreciation and amortization expenses are not budgeted using the cash basis model.

Revenues - Total service fee revenue increased by 1.5% in 2024 over the prior year.

Expenses – For 2024, total operating and maintenance expenses were 1% below budget. For 2023, total operating and maintenance expenses were 15% below budget. The largest single budgeted expense in the 2023 and 2024 budget cycles was directly related to providing enhanced NGCS to the ECCs.

Nonoperating Revenues – Interest income results from the cash management procedures implemented by the District. Lease income earned is related to the rental of the Quarry Run facility. Federal grant revenue and Next Generation 9-1-1 Funds earned were related to program activities incurred for the NG9-1-1 project, which have been, or will be, reimbursed by the awarding agency.

Nonoperating Expenses – The implementation of GASB 96 during fiscal year 2023 required a change in recognition of subscription-based information technology arrangements resulting in an increase of approximately \$280,000 in interest expense.

Bexar Metro 9-1-1 Network Management's Discussion and Analysis September 30, 2024

# Significant Trends and Expectations

Bexar Metro has consistently demonstrated a proactive approach in addressing the evolving communication needs of the region through strategic planning and meticulous execution. The transition to Next Generation 9-1-1 (NG9-1-1) is driven by the ongoing advancement of communication technologies, which significantly impacts 9-1-1 call routing, operations, and overall service delivery. In 2019, Bexar Metro entered into a multi-year partnership with AT&T to implement NG9-1-1 services through their Next Generation Core Services (NGCS) platform. This resilient, fault-tolerant, Internet Protocol (IP)-based system replaced the legacy 9-1-1 tandem that had previously served the San Antonio metropolitan area and its surrounding regions.

The adoption of NG9-1-1 services positions Bexar Metro at the forefront of technological innovation, enabling the integration of emerging communication methods such as text messaging, multimedia, and video calls into the emergency response cycle. This capability allows 9-1-1 callers to transmit images, video, and other relevant content directly to ECCs via mobile devices, providing invaluable real-time information. This enhanced functionality improves situational awareness for telecommunicators and equips emergency responders with critical data that is often unavailable through traditional voice communication alone.

All Emergency Communication Centers (ECCs) within Bexar Metro's service area, as well as the majority of wireline, wireless, and Voice-over-IP (VoIP) interconnections, have successfully migrated to the NGCS platform. These infrastructure enhancements enable the delivery of NG9-1-1 services, improving call routing and supporting advanced location-based features, thereby reaching approximately 98% of the district's constituents. However, reluctance among some Operating Service Providers (OSPs) to continue with the NGCS transition plans—primarily due to concerns over potential increased interconnection costs and the absence of official mandates—has resulted in unforeseen delays in the migration of OSP services. In July 2024, the Federal Communications Commission (FCC) issued a Report and Order (R&O) aimed at accelerating the nationwide transition to NG9-1-1. The R&O establishes clear guidelines for OSPs upon receiving a NGCS interconnection request from a 9-1-1 Authority and clarifies that the responsibility for all costs associated with establishing diverse NGCS interconnections lies with the OSPs. While the effective date for these provisions has yet to be decided by the FCC, the R&O marks a significant step toward ensuring that OSPs and NGCS providers collaborate to facilitate the nationwide implementation of NG9-1-1 services.

In 2024, Bexar Metro launched a multi-year initiative to upgrade its regional 9-1-1 network, two geo-diverse Vesta 9-1-1 host systems, and call-handling equipment. This project introduces significant advancements, including real-time transcription services for 9-1-1 telecommunicators and enhanced mapping tools that allow for more precise tracking of wireless callers. Additionally, the project strengthens network security by implementing advanced cybersecurity measures, such as enhanced firewalls, to safeguard system integrity.

In recognition of the rapidly evolving 9-1-1 landscape, Bexar Metro has prioritized the enhancement of wireless location accuracy and the integration of indoor mapping, including Z-Axis (vertical) capabilities. This innovation allows for more precise location information, particularly in environments where traditional GPS data may be less reliable. To further improve response times and situational awareness, Bexar Metro continues to integrate floor plans and site data for critical infrastructure, including schools, universities, and public venues, into the 9-1-1 mapping system.

Artificial Intelligence (AI) has the potential to revolutionize 9-1-1 services by increasing operational efficiencies and enhancing data validation. Transcription services, deployed as part of the district's current 9-1-1 system upgrade, alongside future AI-powered video analysis and language interpretation services, will provide telecommunicators with real-time analysis, validation, and reporting. These advancements will improve the accuracy of the information received, reducing response times, and ensuring more effective service delivery. While there are challenges to integrating AI into 9-1-1 systems, its continued evolution promises to transform public safety operations and 9-1-1 service delivery. Bexar Metro is collaborating with other 9-1-1 districts to determine how best to implement AI services and determine its impact – both positive and negative – on 9-1-1 call routing and operations.

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES Current Assets	
Cash and cash equivalents	\$ 36,268,387
Investments	20,521,119
Leases receivable	1,327,820
Accounts receivable	1,329,550
Federal grant receivable	 366,931
Total Current Assets	 59,813,807
Property and Equipment, Lease, and Subscription Assets	
Furniture	1,726,194
Office equipment	3,192,997
Computer equipment	13,267,724
Software	2,514,962
Subscription assets	7,272,181
Building	53,636,636
Land and land improvements	3,569,170
Vehicle	 280,977
	85,460,841
Less accumulated depreciation and amortization	 25,108,108
Net Property and Equipment, Lease, and Subscription Assets	 60,352,733
Other Assets	
Net pension asset	1,781,216
Leases receivable	21,404,719
Prepaid software costs, net of accumulated amortization of \$444,736	 347,654
Total Other Assets	 23,533,589
Total Assets	 143,700,129
Deferred Outflows of Resources	
Contributions - pensions	200,492
Change in assumptions - pensions	318,774
Actuarial loss - pensions	293,602
Investment loss - pensions	 104,191
Total Deferred Outflows of Resources	 917,059
Total Assets and Deferred Outflows of Resources	\$ 144,617,188

# Bexar Metro 9-1-1 Network Statement of Net Position September 30, 2024

(Continued)

LIABILITIES, DEFERRED INFLOWS OR RESOURCES, AND NET POSITION Current Liabilities		
Accounts payable	\$	504,424
Accrued expenses	Ψ	347,938
Subscription liabilities		1,047,711
Subscription liabilities	-	1,017,111
Total Current Liabilities	3	1,900,073
Other Liabilities		
Subscription liabilities	_	3,459,121
Total Other Liabilities	-	3,459,121
Total Liabilities	-	5,359,194
Deferred Inflows of Resources		
Change in assumptions - pensions		79,300
Actuarial gain - pensions		23,298
Deferred inflows - leases		22,418,564
Total Deferred Inflows of Resources	_	22,521,162
Net Position		
Net investment in property and equipment		55,845,901
Restricted for pension assets		1,781,216
Unrestricted net position	<u> </u>	59,109,715
Total Net Position		116,736,832
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$</u>	144,617,188

# Bexar Metro 9-1-1 Network Statement of Revenues, Expenses, and Changes in Net Position Year Ended September 30, 2024

Operating Revenues	
9-1-1 service fees	\$ 16,844,487
Operating Expenses	
Personnel services	3,139,978
Network operations and maintenance	5,346,712
Professional services	530,631
Facility and administrative maintenance	99,972
Supplies and materials	101,573
Public education and training	209,206
Furniture and equipment	2,124,134
Retirement (overpayment) expense	303,754
Depreciation and amortization expense	2,971,292
Total Operating Expenses	14,827,252
Operating Income	2,017,235
Nonoperating Revenues	
Interest income	2,592,555
Interest expense	(280,144)
Federal grant revenue	2,095,249
Next Generation 9-1-1 Funds	11,959,649
Lease income and other	389,746
Total Nonoperating Revenues	16,757,055
Increase in Net Position	18,774,290
Net Position, Beginning of Year	97,962,542
Net Position, End of Year	\$ 116,736,832

# Bexar Metro 9-1-1 Network Statement of Cash Flows Year Ended September 30, 2024

Operating Activities		
Receipts from service providers	\$	18,098,460
Payments for goods and services		(7,632,832)
Payments to employees	3	(3,849,398)
Net Cash Provided by Operating Activities	n.	6,616,230
Capital and Related Financing Activities		
Purchase of property and equipment		(7,799,936)
Proceeds from capital grants		14,054,898
Principal and interest on subscription payables		(1,612,831)
Principal and interest on lease receivables	i=	144,105
Net Cash Provided by Capital and Related Financing Activities	8	4,786,236
Investing Activities		
Interest income		2,592,555
Purchase of investments		(10,284,137)
Proceeds from rental property	-	141,742
Net Cash Used in Investing Activities	_	(7,549,840)
Increase in Cash and Cash Equivalents		3,852,626
Cash and Cash Equivalents, Beginning of Year		32,415,761
Cash and Cash Equivalents, End of Year	\$	36,268,387

Reconciliation of Operating Income to Net Cash Provided by Operating Activities Operating income	\$	2,017,235
Operating income	Ψ	2,017,200
Adjustments to Reconcile Operating Income to Net Cash		
Provided By Operating Activities		
Depreciation expense		2,250,668
Subscription assets amortization expense		1,290,774
Amortization prepaid expense		720,624
Amortization prepaid expense		0, 0
Change in Assets, Deferred Outflows of Resources, and	9	
Liabilities		
Receivables		1,025,514
Prepaid expenses		(736,931)
Pension asset		(811,659)
l ease receivables		578,932
Federal grant receivable		151,338
Accounts payable		225,553
• •		(24,570)
Accrued expenses  Deferred outflows of resources - pension		448,465
·		(17,902)
Deferred inflows of resources - pension Deferred inflows of resources - leases		(501,811)
Deterred introws of resources - leases		(501,011)
Net Cash Provided by Operating Activities	\$	6,616,230
	·	
Noncash Investing, Capital, and Financing Activities Information		
In-kind rent – security officer	\$	107,239
Loss on termination of lease	\$	5,067
	·	15

# Note 1. Nature of Operations & Summary of Significant Accounting Policies

# **Nature of Operations**

Bexar Metro 9-1-1 Network (District) is a special purpose emergency communication district authorized by the Texas Health and Safety Code, Chapter 772, Subchapter D. The purpose of the District is to establish the number 9-1-1 as the primary emergency telephone number in Bexar, Comal, and Guadalupe counties, thereby, facilitating a response to any person seeking police, fire, medical, and other emergency services.

# Basis of Accounting

The accompanying financial statements and required supplementary information have been prepared using the economic resources measurement focus and the accrual basis of accounting as a business-type activity in conformity with the applicable pronouncements of the Governmental Accounting Standards Board (GASB).

#### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

# Cash Equivalents

The District considers all liquid investments with original maturities of three months or less to be cash equivalents. The District considers uninvested cash held in investment accounts as cash or cash equivalents. At September 30, 2024, cash equivalents consisted primarily of money market accounts with brokers and highly liquid short-term investments.

#### Investments & Investment Income

The District's investments consist of certificate of deposit and public fund investment pool. Investments in nonnegotiable certificates of deposit are carried at amortized cost. Investment income consists of interest income. The District's investment pools are reported at net asset value per share, which approximates fair value. Investments in public fund investment pool consists of U.S. government securities, repurchase agreements, and AAA-rated money market mutual funds.

#### Accounts Receivable

Accounts receivable are stated at the amount billed to customers plus any accrued and unpaid interest. This includes service fee receivables that are earned when the service is performed and paid subsequent to year-end. The District provides an allowance for doubtful accounts, which is based upon a review of outstanding receivables, historical collection information and existing economic conditions. Accounts receivable are ordinarily due 30 days after the issuance of the invoice. Accounts that are unpaid after the due date bear interest at 1% per month. Accounts past due more than 120 days are considered delinquent.

Interest continues to accrue on delinquent accounts until the account is past due more than one year, at which time interest accrual ceases and does not resume until the account is no longer classified as delinquent. Delinquent receivables are written off based on individual credit evaluation and specific circumstances of the customer.

#### Leases Receivable

Leases receivable are primarily due from tenants and lessees of data center space. Leases receivable are initially measured at the present value of lease payments expected to be received during the lease term, reduced by any provisions for estimated uncollectible amounts. Included in leases receivable as of 2024 and 2023 are receivables of approximately \$1.3 million and \$670,000, respectively, net of allowance that are related to receivables that do not qualify as leases under GASB 87. The allowance for doubtful accounts is established as losses are estimated to have occurred through a provision for bad debts charged to earnings. Losses are charged against the allowance when management believes the uncollectibility of a receivable is confirmed. The allowance for doubtful accounts is evaluated on a regular basis by management and is based on historical experience and specifically identified questionable receivables. The evaluation is inherently subjective, as it requires estimates that are susceptible to significant revision as more information becomes available.

#### Federal Grants Receivable

The District receives its grant support through periodic claims filed with the respective funding sources, not to exceed a limit specified in the funding agreement. Since the financial statement of the District are prepared on the accrual basis, all earned portions of the grants not yet received as of September 30, 2024, have been recorded as a receivable.

# Property & Equipment, Lease, & Subscription Assets

Acquisitions of property and equipment in excess of \$5,000 are capitalized. Property and equipment are recorded at cost. Depreciation is computed using the straight-line method over the estimated useful life of each asset. The following estimated useful lives are used by the District:

Furniture	7 years
Office equipment	5 years
Computer equipment	3 years
Software	2 years
Building	39 years
Land improvements	15 years
Vehicles	3 years

Lease assets are initially recorded as the sum of 1) the amount of the initial measurement of the lease liability, 2) lease payments made at or before the commencement of the lease term less any incentives received from the lessor at or before the commencement of the lease term, and 3) initial direct costs that are ancillary charges necessary to place the asset into service. Lease assets are amortized on a straight-line basis over the shorter of the lease term or useful life of the underlying asset.

Subscription assets are initially recorded at the initial measurement of the subscription liability, plus subscription payments made at or before the commencement of the subscription-based information technology arrangement (SBITA) term, less any SBITA vendor incentives received from the SBITA vendor at or before the commencement of the SBITA term, plus capitalizable initial implementation costs. Subscription assets are amortized on a straight-line basis over the shorter of the SBITA term or the useful life of the underlying IT asset.

# Property & Equipment, Lease, & Subscription Asset Impairment

The District evaluates property and equipment, lease, and subscription assets for impairment whenever events or circumstances indicate a significant, unexpected decline in the service utility of a capital, lease or subscription asset has occurred. No asset impairment was recognized for the year ended September 30, 2024.

#### Compensated Absences

The District's policies permit most employees to accumulate Personal Time Off (PTO) benefits that may be realized as paid time off or, in limited circumstances, as a cash payment. Expense and the related liability, recognized as vacation benefits, are earned whether the employee is expected to realize the benefit as time off or in cash.

Compensated absence liabilities are computed using the regular pay and termination pay rates in effect at statement of net position date plus an additional amount for compensation-related payments such as social security and Medicare taxes computed using rates in effect at that date.

#### Deferred Inflows & Outflows of Resources

Deferred outflows are the consumption of net position by the District that are applicable to a future reporting period. The District has deferred outflows of resources related to pensions. The deferred outflows related to pensions for contributions subsequent to the measurement date are recognized as a reduction of the net pension liability in the following year. Deferred outflows related to changes in assumptions are recognized as a component of compensation expense over a seven-year period. Deferred outflows related to actuarial losses are recognized as a component of compensation expense over a seven-year or eight-year period. Deferred outflows related to changes in investment gains (losses) are recognized as a component of compensation expense over a five-year period.

Deferred inflows are the acquisition of net position by the District that are applicable to a future reporting period. The District has deferred inflows of resources related to pensions and leases. Deferred inflows related to changes in assumptions are recognized as a component of compensation expense over a seven-year period. Deferred inflows related to actuarial gains are recognized as a component of compensation expense over a seven-year period. The deferred inflows related to leases are recognized as a component of nonoperating revenue over the life of the lease.

#### **Net Position**

Net position of the District is comprised of three components. Net investment in property and equipment consists of capital, lease and subscription assets, net of accumulated depreciation and amortization, reduced by any outstanding balances of borrowings used to finance the construction/acquisition of those assets. Restricted pensions represent resources restricted for pension items relating to the District's pension plan. Unrestricted represents the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investments in property and equipment or the restricted component of net position, including Board-designated amounts. The District first applies restricted net position when an expense or outlay is incurred for purposes for which both restricted and unrestricted net position are available.

# Operating & Nonoperating Revenues & Expenses

Operating revenues of the District include 9-1-1 service fees. Operating expenses include expenses incurred for activities relating to the provision of 9-1-1 services. Nonoperating revenues/expenses include nonexchange and exchange-like transactions, which include transactions for which cash flows are generally reported as capital and related financing activities, noncapital financing activities, or investing activities on the statement of cash flows.

#### Income Tax

The District is exempt from federal income taxes under Section 115 of the Internal Revenue Code (IRC).

#### Defined Benefit Pension Plan

The District's defined benefit pension plan, Bexar Metro 9-1-1 Network Retirement Plan (Pension Plan), provides retirement, disability, and death benefits to plan members and beneficiaries. The Pension Plan participates in the Texas County and District Retirement System Retirement Plan (TCDRS Retirement Plan), an agent multiple employer defined benefit pension plan administered by the Texas County and District Retirement System (TCDRS) that serves 252 Texas counties and 425 diverse districts. TCDRS was established by the Texas Legislature pursuant to Section 67 of Article XVI of the Texas Constitution. The governing statute that permits the participation and that dictates the provisions and any amendment thereof is Subtitle F, Title 8, *Government Code* (TCDRS Act). The authority for the Pension Plan lies with the District's Board of Managers. TCDRS issues a publicly available actuarial valuation report of the TCDRS Retirement Plan that includes financial information and the required supplementary information.

A separate report is publicly available for each participating county and district, including the Pension Plan and its financial information and required supplementary information. These reports may be obtained from the TCDRS website.

Pension Plan members are required to contribute 7% of their annual covered salary. The District is required to contribute at an actuarially determined rate consisting of a normal cost rate and unfunded actuarially accrued liability rate. For purposes of measuring the net pension liability/asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

# Revenue Recognition

Service fee revenues are recognized when earned for both landline and wireless fees.

# Risk Management

The District is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. Claims have not exceeded insured limits in any of the previous three years.

# Note 2. Economic Dependency & Concentration of Credit Risk

Service fees are levied by the District on telephone customers within the participating jurisdictions. These fees are collected from customers and remitted to the District by the telephone companies providing services to the area. All service fees receivable are derived from these sources, and management believes all are fully collectible. There are currently four incumbent local exchange carriers serving the District as well as numerous competitive local exchange carriers, VoIP, and private switch providers.

For the year ended September 30, 2024, the landline service fees were standardized across all three counties at \$0.50 for residential, \$1.00 for business lines, and \$1.00 for business trunks. The telephone companies were permitted to retain 1% of the fees as an administrative fee.

For the year ended September 30, 2024, all wireless telephone service providers were required to collect a monthly service fee in the amount of \$0.50, per subscriber, which is remitted to the comptroller and then distributed by the Commission on State Emergency Communications (CSEC). CSEC distributes these fees to 9-1-1 jurisdictions using a calculation based upon the jurisdiction's population as a percentage of the entire population of the state of Texas. The wireless telephone companies were permitted to retain 1% of these fees as an administrative fee. For the year ended September 30, 2024, approximately 80% of revenues were derived from wireless service fees.

Maintenance on the networks and databases requires significant expense. For the year ended September 30, 2024, approximately 36% of the total expenses incurred were for operating and maintaining the networks and databases necessary for continued operation of the District.

#### Note 3. Investments

Chapter 2256 of the Texas Government Code, the *Public Funds Investment Act*, authorizes the District to invest its funds under a written investment policy that ensures the safety of principal, provides liquidity, and optimizes return on investments with the constraints of safety and liquidity.

Simmons Bank – The District has assets held by Simmons Bank in the form of certificates of deposit (CDs) at rates ranging from 4.85% to 4.95% and original maturities of 12 months. As of September 31, 2024, the District's investment in CDs was \$15,363,924.

Texas Local Government Investment Pool – The District has assets held by Texas Local Government Investment Pool (TexPool).

<u>Custodial Credit Risk</u> – Custodial credit risk for investments is the risk that the District will not be able to recover the value of its investments in the event of a counterparty failure. The District uses third-party banks' custody safekeeping services for its investment securities. Securities are held in custody at third-party banks registered in the name of the District and are segregated from securities owned by those institutions or held in custody by those institutions.

<u>Concentration of Credit Risk</u> – The District's investment policy requires the portfolio to be structured with diversification and securities that are liquid in nature. The District places no limit on the amount the District may invest in any one issuer.

<u>Interest Rate Risk</u> – As a means of minimizing risk of loss due to interest rate fluctuations, investment maturities will not exceed the anticipated cash flow requirements of the District. This is accomplished through purchasing quality, short- to medium-term securities that will complement each other. At September 30, 2024, the District's exposure to interest rate risk as measured by the segmented time distribution by investment is that all investments mature in less than one year.

<u>Foreign Currency Risk</u> – The District does not engage in any deposit or investment transactions involving foreign currency.

<u>Public Funds Investment Pools</u> – Public fund investment pools in Texas (Pool) are established under the authority of the <u>Interlocal Cooperation Act</u> Chapter 79 of the Texas Government Code and are subject to the provisions of the <u>Public Funds Investment Act</u> (Act), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAAm or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one-half of one percent of the value of its shares.

The District participates in TexPool which is a public funds investment pool operating in full compliance with the Act.

At September 30, 2024, the District's investment portfolio consists of the following:

			Weighted- Average Maturity	
Investment Type	Am	ortized Cost	(Days)	Rating
Texas Local Government Investment Pool	\$	5,157,195	31	AAAm

# Note 4. Property & Equipment, Lease, & Subscription Assets

Property and equipment and lease assets activity as of and for the year ended September 30, 2024 includes the following:

Asset Class	Balance at 2023			Balance at 2024	
Assets being depreciated					
Furniture	\$ 1,720,094	\$ 6,100	\$ -	\$ 1,726,194	
Office equipment	3,161,523	31,474	244	3,192,997	
Computer equipment	7,483,662	5,784,062	8	13,267,724	
Software	610,079	1,904,883	( <b>%</b> )	2,514,962	
Building	53,636,636	<b>.</b>	÷	53,636,636	
Land and land improvements	3,561,352	7,818	35	3,569,170	
Vehicle	238,404	97,073	54,500	280,977	
Construction in progress	31,474	500	31,474		
Total	\$ 70,443,224	\$ 7,831,410	\$ 85,974_	\$ 78,188,660	

For the year ended September 30, 2024, the accumulated depreciation, amortization, and the amount of expense recorded were as follows:

Asset Class	Balance at 2023				Disposals/ Transfers		Balance at 2024	
Assets being depreciated								
Furniture	\$	1,602,598	\$	20,331	\$	-	\$ '	1,622,929
Office equipment		1,893,858		309,152		2	- 2	2,203,010
Computer equipment		7,076,014		287,603		<u>=</u>	-	7,363,617
Software		229,796		174,488		-		404,284
Building		9,178,332		1,397,206		2	10	0,575,538
Land and land improvements		201,036		10,417		=		211,453
Vehicle		148,759		51,472		54,500		145,731
Total	\$	20,330,393	\$ 2	2,250,669	\$	54,500	\$ 22	2,526,562

Subscription asset activity for the year ended September 30, 2024 was as follows:

	Balance at 2023	Additions	Disposals/ Transfers	Balance at 2024	
Subscription assets	\$ 7,272,181	_\$	\$ -	\$ 7,272,181	
Less accumulated amortization Subscription assets	(1,290,773)	(1,290,773)		(2,581,546)	
Subscription assets, net	\$ 5,981,408	\$(1,290,773)	\$ -	\$ 4,690,635	

Amortization expense for subscription asset activity is recognized as part of network operations and maintenance on the statement of revenues, expenses, and changes in net position.

# Note 5. Subscription Liabilities

The District has various subscription-based information technology arrangements (SBITAs), the terms of which expire in various years through 2030.

During the years ended September 30, 2024 and 2023, the District recognized no expense for variable payments not previously included in the measurement of the subscription liability.

The following is a summary of long-term obligation transactions for the District for the year ended September 30, 2024:

,	Balance			Balance	Current
	at 2023	Additions	Deductions_	at 2024	Portion
Subscription liability	\$ 5,831,110	\$	\$ 1,324,278	\$ 4,506,832	\$ 1,047,711

The following is a schedule by year of payments under the SBITAs as of September 30, 2024;

		Total tobe Paid		Principal	( <del></del>	Interest
2025	\$	1,192,078	\$	1,047,711	\$	144,367
2026		1,005,086		888,905		116,181
2027		903,408		825,039		78,369
2028		844,587		800,528		44,059
2029		760,332		746,027		14,305
2030	-	199,838		198,622	(r	1,216
		4,905,329	\$	4,506,832	\$	398,497

# Note 6. Retirement Savings Plan

All District employees may participate in a defined contribution, Deferred Compensation Program (Plan), qualified under Section 457 of the IRC. The Plan is administered by the United States Conference of Mayors. The Plan provides municipal employees with an officially sponsored and monitored supplemental retirement and savings plan. Benefits under the Plan are available at the earlier of the employee's separation date or the employee attains the age of 70½ or terminates deferrals under this Plan, whichever is later. Under the Plan, employees may contribute and defer a portion of their salary before federal income taxes that must equal at least \$20 per month. Voluntary contributions may be made at the discretion of the District that vest at the time such contributions are made. For the year ended September 30, 2024, the District made contributions to the Plan of \$120,555.

#### Note 7. Pension Plan

# Plan Description

The District's agent multi-employer defined benefit pension plan is separately administered by the TCDRS. TCDRS is governed by a nine-member board comprised of system members and retirees appointed by the Governor of the State of Texas and confirmed by the Texas Senate. TCDRS acts as a common, independent investment and administrative agent for the District. In a defined benefit plan, pension benefits are actuarially determined by a member's age at retirement, number of years of service credit and final compensation as calculated under the TCDRS Retirement Plan document. The TCDRS Retirement Plan does not issue a separate report that includes financial statements and required supplementary information for the TCDRS Retirement Plan. TCDRS in the aggregate issues an annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees, P.O. Box 2034, Austin, Texas 78768-2034 or from the website <a href="https://www.tcdrs.org">www.tcdrs.org</a>.

# Benefits Provided

During employment, employees contribute 7% compensation to the TCDRS Retirement Plan. At the time a pension benefit is payable, a member's accumulated personal contribution and accrued interest are matched by the District at a 200% level. This matching is only activated at death, disability, or retirement. Benefits are payable based on the member's election of eight payout options. Payments, once elected, are guaranteed for life. Members are fully vested in their contribution to the TCDRS Retirement Plan.

#### **Contributions**

The District's contribution is actuarially determined to provide a specific level of benefit. The employees contribution rate is set at 7%, with the District's rate determined through actuarial valuation. The District's elected contribution rate was 10% for 2024 as a percentage of covered payroll, which exceeded the rate determined actuarially. Employee contributions for the fiscal year ended September 30, 2024, were \$187,794. Employer contributions for the fiscal year ended September 30, 2024 were \$268,307.

## Membership

Membership in the TCDRS Retirement Plan by membership class at the measurement date of December 31, 2023 is as follows:

Inactive employees or beneficiaries currently receiving benefits	7
Inactive employees entitled to but not yet receiving benefits	4
Active employees	24
	35

#### Net Pension Liability (Asset)

The District's net pension liability (asset) was measured at December 31, 2023 and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date.

# **Assumptions**

As of the latest measurement date of December 31, 2023, the significant actuarially assumptions used in the valuation included:

Investment rate of return	
(net of administrative expenses)	7.5%
Discount rate	7.6%
Projected salary increases	4.7%
Inflation adjustment	2.5%
Mortality	Pub-2010 General Retirees
,	Morality Table

The actuarial assumptions used in the December 31, 2023 valuation was based on the results of an actuarial experience study for the period 2017 through 2020, except where required to be different by GASB 68.

The TCDRS Retirement Plan's unfunded actuarial accrued liability or asset is being amortized as a level percentage of covered payroll on an open basis. The amortization period as of December 31, 2023 is 30 years.

Changes in the total pension liability (asset), plan fiduciary net position, and the net pension liability (asset) were as follows:

	Total Pension Liability (a)			Increase (Decrease) Fiduciary let Position (b)	N	let Pension Liability (Asset) (a)-(b)
Balance, beginning of year	\$	14,874,567	\$	15,844,124	\$	(969,557)
Changes for the year						
Service cost		485,522		(=)		485,522
Interest on total pension liability		1,149,262		*		1,149,262
Effect of plan changes		22,386		-		22,386
Effect of economic/demographic gains or losses		(27,180)		94		(27,180)
Benefit payments		(485,317)		(485,317)		841
Administrative expenses				(9,295)		9,295
Member contributions		=		181,577		(181,577)
Net investment income				1,743,321		(1,743,321)
Employer contributions				509,395		(509,395)
Other	_		_	16,651	_	(16,651)
Balance, end of year	\$	16,019,240	\$	17,800,456	\$	(1,781,216)

# Rate of Return on Pension Plan Investments

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant. The numbers shown are based on January 2024 information for a 10-year time horizon.

The target allocations and best estimates of rates of return for each major asset class are summarized below:

	Target	Geometric Real Rate of Return
Asset Class	Allocation	Minus Inflation
U.S. equities	11.50%	4.75%
Global equities	2.50%	4.75%
International equities - developed	5.00%	4.75%
International equities - emerging	6.00%	4.75%
Investment grade bonds	3.00%	2.35%
Strategic credit	9.00%	3.65%
Direct lending	16.00%	7.25%
Distressed debt	4.00%	6.90%
REIT equities	2.00%	4.10%
Master limited partnerships	2.00%	5.20%
Private real estate partnerships	6.00%	5.70%
Private equity	25.00%	7.75%
Hedge funds	6.00%	3.25%
Cash equivalents	2.00%	0.60%

#### Discount Rate

The discount rate used to measure the total pension asset was 7.6%. Based on plan funding expectations, the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years. Based on this assumption, the discount rate for purposes of calculating the total pension liability (asset) and net pension liability (asset) is equal to the long-term assumed rate of return on investments.

# Sensitivity to Interest Rate Change

The following presents the resulting net pension (asset) liability calculated using the discount rate of 7.6%, as well as what the District's net pension asset would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Current						
	1% Decrease (6.60%)	Discount Rate (7.60%)	1% Increase (8.60%)				
District's net pension liability (asset)	\$ 265,408	\$ (1,781,216)	\$ (3,517,067)				

# Pension Expense

For the year ended September 30, 2024, the District reported pension expense as follows:

Service cost	\$ 485,522
Interest on total pension liability	1,149,262
Effect of plan changes	22,386
Administrative expenses	9,295
Member contributions	(181,577)
Expected investment return net of investment expenses	(1,212,100)
Recognition of economic/demographic gains or losses	75,944
Recognition of assumption changes or inputs	69,442
Recognition of investment gains or losses	(250,303)
Other	(16,651)
Pension expense	 151,220

# Deferred Outflows and Inflows of Resources

As of September 30, 2024, deferred outflows of resources are as follows:

•	
Actuarial loss	\$ 293,602
Changes in assumptions	318,774
Investment loss - pensions	104,191
Contributions made subsequent to the measurement date	200,492
·	
	\$ 917,059
As of September 30, 2024, deferred inflows of resources are as follows:	
Actuarial gain	\$ 23,298
Changes in assumptions	79,300
	\$ 102 598

Amounts currently reported as deferred outflows of resources related to the TCDRS Retirement Plan, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

2024	\$	74,532
2025		123,538
2026		503,158
2027		(95,960)
2028		12,582
Thereafter	34	(3,881)
	_\$_	613,969

As of September 30, 2024, the District reported \$200,492 as deferred outflows relating to pension contributions subsequent to the measurement date and prior to year-end. This amount will be recognized as a reduction to the net pension liability on September 30, 2024.

#### Note 8. Leases

#### Lease Receivable

The District has entered into leases of its property, including office and data center space within the Quarry Run Regional Operations Center. The terms of these leases expire in various years through 2027. Lease payments based on the future performance of the lessee are not included in the lease receivable because they are not fixed in substance.

Revenue recognized under lease contracts during the year ended September 30, 2024 was \$287,611, which includes both lease revenue and interest. Additionally, \$107,239 in-kind revenue of a security officer provided in lieu of cash rental payments for office space was recognized. Both of these are included in lease income and other on the statement of revenues, expenses, and changes in net position in the accompanying financial statements. The District did not recognize any variable payments not previously included in the measurement of the lease receivable for the year ended September 30, 2024.

#### Lease Liabilities

The District has entered into leases of printers, copiers, and postage machines, the terms of which expire in 2025. Variable payments based upon future performance of the lessor or usage of the underlying asset are not included in the lease liability because they are not fixed in substance.

During the year ended September 30, 2024, the District did not recognize rental expense for variable payments not previously included in the measurement of the liability.

Required Supplementary Information

Bexar Metro 9-1-1 Network Schedule of Changes in the Net Pension (Asset) Liability and Related Ratios September 30, 2024

		2023	_	2022	_	2021	_	2020	_	2019	_	2018	_	2017	_	2016	_	2015	_	2014
Total Pension Llability																				
Service cost	\$	485,522	\$	450,797	\$	421,749	S	390,227	\$		\$	318,976	\$	262,145	\$	199,303	S	175,284	\$	172,766
Interest (includes interest on service cost)		1,149,262		1,048,073		980,466		909,158		820,076		740,685		586,665		500,717		447,716		399,293
Effect of plan changes		22,386		153,931		(70,094)		(259,518)		(17,448)		(17,427)		1,311,329		511,203		(13,339)		
Effect of economic/demographic (gains) losses		(27,180)		115,243		122,710		189,258		109,482		75,991		(30,691)		70,634		(166,819)		47,876
Effect of assumptions changes or inputs		2012/2010/03		200000000000000000000000000000000000000		(138,775)		743,802		Several Society		100123110271231		(118,930)		VIDSTAR SASSITY		56,849		
Benefit payments, including refunds of member contributions		(485,317)	_	(457,846)	_	(453,313)	_	(206,483)	_	(198,770)	_	(174,516)	_	(157,551)	_	(112,478)	_	(61,381)	_	(28,611
Net change in total pension liability		1,144,673		1,310,198		862,743		1,766,444		1,080,628		943,709		1,852,967		1,169,379		438,310		591,324
Total Pension Liability - Beginning	_	14,874,567	_	13,564,368	_	12,701,625	_	10.935,181	_	9.854,553	_	8,910,844		7,057,877	_	5,888,498	_	5,450,187	_	4,858,863
Total Pension Liability - Ending	5	16,019,240	s	14,874,566	5	13,564,368	5	12,701,625	s	10,935,181	5	9,854,553	\$	8,910,844	5	7,057,977	s	5.888.497	\$	5,450,187
Plan Fiduciary Net Position																				
Contributions - employer	\$	509,395	\$	489,974	5	476,759	5	493,596	\$	481,205	\$	464,826	5	431,281	\$	418,452	S	393,575	\$	395,313
Contributions - employee		181,577		167,982		158,731		170,517		161,843		150,378		126,897		117,917		100,503		101,719
Net investment income		1,743,321		(990,272)		2,974,203		1,216,472		1,595,536		(170,992)		1,157,454		514,616		(292,879)		384,709
Benefit payments, including refunds of member contributions		(485,317)		(457,846)		(453,313)		(206,483)		(198,770)		(174,516)		(157,551)		(112,478)		(61,381)		(28,611
Administrative expense		(9,295)		(9,285)		(8,982)		(9,838)		(8,966)		(7,806)		(6,280)		(5,591)		(4,955)		(4,921
Other	_	16,651	_	42.048	_	8 854	_	14,704	_	16,849	_	14,078	_	5,310	_	40,542	_	(7,252)	_	(5,442
Net change in Plan fiduciary net position		1,956,332		(757,399)		3,156,262		1,678,968		2,047,697		275,968		1,557,111		973,758		127,611		842,767
Plan Fiduciary Net Position - Beginning of Year	_	15 844,124	_	16,601,523	_	13,445,261	_	11,766.293	_	9,718,596	_	9.442,628		7,865,517	_	6,911,759	_	6,784,149	_	5,941,382
Plan Fiduciary Net Position - End of Year	s	17,800,456	s	15.844.124	s	16,601,523	s	13,445,261	s	11,766,293	s	9,718,596	5	9.442,628	\$	7,885,517	\$	6,911,760	5	6,784,149
	s	(1,781,216)	s	(969,558)	\$	(3.037,155)	\$	(743,636)	5	(831,112)	5	135,957	\$	(531,784)	5	(627,640)	S	(1,023,263)	\$	(1,333,962
Plan fiduciary net position as a percentage of the		111%		107%		122%		106%		108%		99%		106%		112%		117%		100%
total pension liability		111%		107%		122%		100%		100%		3376		10070		11270		11770		1007
Covered employee payrol! District's net pension liability as a percentage of covered	\$	2,593,951	\$	2,399,741	\$	2,267,592	\$	2,435,958	5	2,312,046	\$	2,148,259	\$	1,812,811	\$	1,684,522	\$	1,435,750	S	1,453,127
																				929

# Note to Schedule

This schedule is intended to display the most recent 10 years of data for annual changes in the net pension asset.

#### Bexar Metro 9-1-1 Network Schedule of Employer Contributions September 30, 2024

Year Ended September 30	Actuarially Determined Ended September 30 Contribution		al Employer	Co	ontribution Excess		onable Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
2024	\$		\$ 268,307	\$	(268,307)	\$	2,593,951	10%
2023	\$	2	\$ 249,525	\$	(249,525)	\$	2,399,741	10%
2022	\$		\$ 244,991	\$	(244,991)	\$	2,267,592	11%
2021	S	*	\$ 468,894	\$	(468,894)	\$	2,171,724	22%
2020	s	· ·	\$ 499,332	\$	(499,332)	\$	2,312,046	22%
2019	s	*	\$ 475,848	\$	(475,848)	S	2,148,259	22%
2018	s	2	\$ 455,791	\$	(455,791)	S	2,306,273	20%
2017	s	-	\$ 426,697	\$	(426,697)	\$	1,931,977	22%
2016	s	13,622	\$ 157,935	\$	(144,313)	\$	1,661,228	10%
2015	\$	76,380	\$ 392,390	\$	66,010	\$	1,506,490	26%

#### Notes to Schedule:

(1) Payroll is calculated based on contributions as reported to TCDRS.

This schedule is presented to illustrate the requirement to show information for 10 years. Information presented in this schedule has been determined as of the District's fiscal year-end (September 30) in accordance with GASB 68.

Valuation Date: Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the

contributions are reported,

#### Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method Entry Age (level percentage of pay)

Amortization method Level percentage of covered payroll, closed period

Remaining amortization period 0.0 years

Asset valuation method 5-year smoothed market

Inflation 2.50%

Salary increases Varies by age and service. 4.7% average over career including inflation.

Investment rate of return 7.50%, net of investment expenses, including inflation

Retirement Age – Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.

Mortality – In the 2023 actuarial valuation, 135% of Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Changes in Plan Provisions Reflected in the Schedule – Effective with the 2022 calendar year, employer contributions reflect that a 1% flat COLA was adopted.

# Bexar Metro 9-1-1 Network Schedule of Expenditures of Federal Awards Year Ended September 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. Department of the Treasury Passed Through: Commission on State Emergency Communications			
Coronavirus State and Local Fiscal Recovery Funds	21.027	020-1892	\$ 2,095,249

#### Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Bexar Metro 9-1-1 Network under programs of the federal government for the year ended September 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Bexar Metro 9-1-1 Network, it is not intended to and does not present the financial position, changes in net position, or cash flows of Bexar Metro 9-1-1 Network.

# Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### Note 3. Indirect Cost Rate

Bexar Metro 9-1-1 Network has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

# Note 4. Federal Loan Programs

Bexar Metro 9-1-1 Network did not have any federal loan programs during the year ended September 30, 2024.

# Note 5. Subrecipients

Of the federal expenditures presented on the Schedule, Bexar Metro 9-1-1 Network provided no federal awards to subrecipients.

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 

# **Independent Auditor's Report**

Board of Managers Bexar Metro 9-1-1 Network San Antonio, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of Bexar Metro 9-1-1 Network, which comprise the statement of net position as of September 30, 2024 and the related statements of revenues, expenses, and changes in net position and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated February 28, 2025.

# Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Bexar Metro 9-1-1 Network's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bexar Metro 9-1-1 Network's internal control. Accordingly, we do not express an opinion on the effectiveness of Bexar Metro 9-1-1 Network's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

# Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bexar Metro 9-1-1 Network's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

# Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Bexar Metro 9-1-1 Network's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bexar Metro 9-1-1 Network's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Forvis Mazars, LLP

San Antonio, Texas February 28, 2025 Forvis Mazars, LLP 8200 W. Interstate 10, Suite 900 San Antonio, TX 78230 P 210.341.9400 | F 210.341.9434 forvismazars.us



# Report on Compliance for the Major Federal Program and Report on Internal Control Over Compliance

# Independent Auditor's Report

Board of Managers Bexar Metro 9-1-1 Network San Antonio, Texas

# Report on Compliance for the Major Federal Program

#### Opinion on the Major Federal Program

We have audited Bexar Metro 9-1-1 Network's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on Bexar Metro 9-1-1 Network's major federal program for the year ended September 30, 2024. Bexar Metro 9-1-1 Network's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Bexar Metro 9-1-1 Network complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2024.

# Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Bexar Metro 9-1-1 Network and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of Bexar Metro 9-1-1 Network's compliance with the compliance requirements referred to above.

# Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Bexar Metro 9-1-1 Network's federal program.

# Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Bexar Metro 9-1-1 Network's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Bexar Metro 9-1-1 Network's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design
  and perform audit procedures responsive to those risks. Such procedures include examining, on a
  test basis, evidence regarding Bexar Metro 9-1-1 Network's compliance with the compliance
  requirements referred to above and performing such other procedures as we considered necessary
  in the circumstances.
- Obtain an understanding of Bexar Metro 9-1-1 Network's internal control over compliance relevant
  to the audit in order to design audit procedures that are appropriate in the circumstances and to
  test and report on internal control over compliance in accordance with the Uniform Guidance, but
  not for the purpose of expressing an opinion on the effectiveness of Bexar Metro 9-1-1 Network's
  internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

# **Report on Internal Control over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Board of Managers Bexar Metro 9-1-1 Network

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Forvis Mazars, LLP

San Antonio, Texas February 28, 2025

# Section I – Summary of Auditor's Results

# Financial Statements

1.	. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:							
	(Check each description that applies)							
	☑ Unmodified ☐ Qualified	☐ Adverse	☐ Disclaim	er				
2.	Internal control over financial reporting	:						
	Material weakness(es) identified?			☐ Yes	⊠ No			
	Significant deficiency(ies) identified	d?		☐ Yes	None reported			
3.	Noncompliance material to the financia	al statements noted?		☐ Yes	⊠ No			
Fe	deral Awards							
4.	Internal control over major federal prog	grams:						
	Material weakness(es) identified?			☐ Yes	⊠ No			
	Significant deficiency(ies) identified	d?		☐ Yes	None reported			
5.	Type of auditor's report issued on com	pliance for major federa	l program(s):					
	(Check each description that applies. program by the type of opinion applical		odified apply, a	also list the	name of each major			
	☑ Unmodified ☐ Qualified	☐ Adverse	☐ Disclaim	er				
6.	Any audit findings disclosed that are re accordance with 2 CFR 200.516(a)?	equired to be reported in		☐ Yes	⊠ No			
7.	Identification of major federal programs	<b>s</b> :						
	Assistance Listing Number	Name	of Federal P	rogram or C	luster			
	21.027	Coronavirus	Coronavirus State and Local Fiscal Recovery Fund					
8.	Dollar threshold used to distinguish be	tween Type A and Type	B programs: \$	\$750,000.				
9.	Auditee qualified as a low-risk auditee?	?		⊠ Yes	☐ No			

# Bexar Metro 9-1-1 Network Schedule of Findings and Questioned Costs Year Ended September 30, 2024

(Continued)

Section II – Fina	ancial Statement Findings
Reference Number	Finding
	No matters are reportable.
Section III – Fed	deral Award Findings and Questioned Costs
Reference Number	Finding
	No matters are reportable.

# Bexar Metro 9-1-1 Network Summary Schedule of Prior Audit Findings Year Ended September 30, 2024

Reference		
Number	Summary of Finding	Status

No matters are reportable.

# **BEXAR METRO 9-1-1 NETWORK**

# 2024 ANNUAL REPORT



# Our Mission

"The District's mission is to deploy and maintain a state-of-the-art 9-1-1 emergency communication system that enables citizens in distress to quickly communicate their requests for police, fire, or emergency medical assistance; and to ensure member jurisdictions have the appropriate 9-1-1 tools necessary to efficiently and accurately receive and process those requests."



1 - ALAMO HEIGHTS PD 11 - LIVE OAK PD 2 - BALCONES HEIGHTS PD 12 NEW BRAUNFELS PD 13 - QUAPRY RUN, BEKAR COUNTY SO 3 - CASTLE HILLS PD ( 4 - COMAL COUNTY SO 14 - SAN ANTONIO PD/FIRE EMS 3 5 GUADALUPE COUNTY SO (5) 15 SCHERTZ PD 6 HELOTES PD 15 - SEGUIN PD (1) 7 - JBSA-FORT SAM HOUSTON 17 UNIVERSAL CITY PD 8 JBSA-LACKLAND 18 UTSA PD 9 - JESA-RANDOLPH 19 - WINDCREST PD 10 ± KIRBY PD



# MESSAGE FROM THE CHAIRMAN OF THE BOARD

January 2025

On behalf of the Board of Managers and staff of the Bexar Metro 9-1-1 Network, I am pleased to present the Fiscal Year 2024 Annual Report. This report highlights the fiscal performance for the fiscal year, alongside key accomplishments from our team. For a comprehensive overview of the district's financial position, please refer to the accompanying Independent Auditor's Report.

The information presented in this Annual Report reflects our steadfast commitment to delivering efficient 9-1-1 services while strengthening the resilience and operational capacity of our system.

I highly value your feedback and invite you to reach out with any questions or comments regarding this report. For further assistance, please contact Brett Schneider, Executive Director, at (210) 408-3911 or via email at bschneider@bexarmetro.org.

Your ongoing commitment and support are vital to the continued success of our mission to provide 9-1-1 services to the residents of Bexar, Comal, and Guadalupe Counties.

Sincerely,

James C. Hasslocher | Board Chairman

Bexar Metro 9-1-1 Network Board of Managers

# THE BOARD OF MANAGERS

The authority for the Bexar Metro 9-1-1 Network is Texas Health and Safety Code, Chapter 772, Subchapter D, Section 772.301—formerly Vernon's Annotated Civil Statutes Article 1432e, as approved by the Texas 69<sup>th</sup> Regular Legislative Session in Senate Bill 750 on May 21, 1985, and subsequently approved by a local election on January 17, 1987.

The Bexar Metro Board is the governing body appointed by member counties and municipalities and has the statutory authority to control and manage the District by providing oversight of policy and fiscal matters. The Executive Director of Bexar Metro is appointed by the Board and is responsible for the overall management of District matters.

The following is a list of the 2024 Board of Managers and the entities that they represent:

James C. Hasslocher (Chairman)

Stephen R. Schneider

Judge Sherman Krause

Jim Wolverton

Heberto Gutierrez

Chief William McManus

Rusty Brockman

Suzanne de Leon

**Bexar County** 

**Bexar County** 

**Comal County** 

**Guadalupe County** 

City of San Antonio

City of San Antonio

City of New Braunfels

Greater Bexar County Council of Mayors



James C. Hasslocher



Stephen R.
Schneider



Judge Sherman Krause



Jim Wolverton



Heberto Gutierrez



Chief William McManus



Rusty Brockman



Suzanne de Leon



# Message From THE Executive Director

January 2025

Bexar Metro is proud to offer cutting-edge 9-1-1 emergency communication services to the residents of Bexar, Comal, and Guadalupe Counties. Our commitment goes beyond adopting the latest technology; we are dedicated to ensuring that frontline 9-1-1 telecommunicators have the tools and resources necessary to enhance coordination, accelerate response times, and deliver exceptional service during critical moments.

Over the past four years, Bexar Metro has spearheaded transformative initiatives aimed at strengthening the networks and databases that support critical 9-1-1 call routing and delivery. In 2023, we transitioned to Next Generation Core Services (NGCS) and launched a multi-year project to upgrade our regional 9-1-1 network and equipment, ensuring even greater reliability and efficiency.

In 2024, as part of our ongoing efforts, we completed a major upgrade to the Vesta 9-1-1 Core System 1, modernizing all network hardware and call-handling equipment used by the eight Emergency Communications Centers (ECCs) supported by System 1. We also introduced advanced, Al-driven services, such as call transcription and cloud-based predictive mapping. These innovations will enable telecommunicators to process calls more accurately and swiftly, further enhancing service delivery. Upgrades to Vesta 9-1-1 Core System 2 and the ECCs it supports are scheduled to begin in February 2025.

To increase system resilience, we implemented a carrier-diverse, internet-based connection between the ECCs and our two geodiverse Vesta Core Systems. This provides secure, dedicated connectivity for cloud-based services and establishes a fourth, diverse call-routing path, complementing our existing terrestrial and FirstNet over-the-air network connections.

Our 2024 Annual Report offers further insights into these projects, along with other initiatives reflecting our unwavering commitment to the communities we serve. For additional information or inquiries regarding this report, please feel free to contact me directly at (210) 408-3911 or via email at bschneider@bexarmetro.org.

Respectfully,

Brett Schneider | Executive Director Bexar Metro 9-1-1 Network

### DISTRICT ACCOMPLISHMENTS

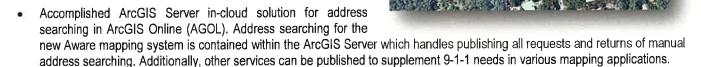
- Provided 12,691 training hours to agencies within the District, which includes approximately 600 9-1-1 telecommunicators and
  personnel. This growth represents a more than a 100% increase in the last three years.
- Implemented new security firewalls Palo Alto at all remote sites, which will allow Bexar Metro to centrally manage and monitor cyber security threats. This is a deviation from the Cisco ASA's (VPN firewalls) that have been in place for many years.
- Contributed 50,405 engagement hours to various organizations within the community via the engagement and education program while cultivating nine new cooperative community relationships, leading to 70 community events.
- Assisted with the coordination of an infrastructure upgrade of the Schertz ECC which included replacement console installation as well as, the rewiring of all electrical components within the building.
- Conducted a Incident Command Structure disaster tabletop exercise focusing on policies and procedures within the District leading to an understanding of areas of excellence and possible improvements.
- The District's Headquarters location was upgraded from an outdated UPS system ensuring protection of critical systems and business continuity.



- Presented the first annual Bexar Metro Professional of the Year Award to San Antonio Fire Department Engineer Richard Bonnett. Engineer Bonnett was one of thirteen entries submitted for this award by ECC supervisors and directors within the Bexar Metro 9-1-1 District. In addition to Engineer Bonnett earning the award, we also awarded three finalists—SAPD Assistant Manager Valarie Nelson, SAFD Engineer Burnie Miller, and Schertz Telecommunicator Jordan Flores.
- Completed the installation of 9-1-1 Network routers and switches for System I ECCs to ensure efficiency and redundancy at all locations.
- Deployed a new 9-1-1 test lab that allows the relocation of the 9-1-1 core components into the 9-1-1 Data Center resulting a more consistent reading with those of the live system for proper testing.
- Audited and validated the NENA Enhanced PSAP Registry and Census for the District's network. In the event a telecommunicator needs to transfer a 9-1-1 caller to another ECC, the registry helps the telecommunicator identify the appropriate agency responsible for handling the call.
- The Dedicated Internet Service Provider (ISP) Project brought remote site end point internet service to all ECCs, giving additional carrier resiliency and dedicated internet for newly deployed services such as Smart Transcription and the Aware Map.

#### DISTRICT ACCOMPLISHMENTS

- Completed power enhancements to all the multi-function rooms located at Quarry Run, which supported the relocation and isolation of all 9-1-1 equipment from all other server rooms.
- Deployed transcription services pilot program allowing for realtime transcription of spoken words to text during live 9-1-1 calls.
- Replaced administrative PC's for operations floor at Quarry Run, which allows connection for any agency using the District's hardware for additional services such as CAD, radio, or any internetbased service.



- Implemented the Regional Emergency Alert Network (REAN) Community Engagement module with the Bexar County Sheriff's
  Office. The capability for residents to text a ZIP code or determined keyword allows for timely, relevant information to be delivered via texts and emails during social events.
- Provided Training for supervisors in the Bexar Metro ECC's and granted access to near real-time call plotting related to 9-1-1 calls outside their normal mapping systems via the Geospatial Call Management Application (GCMA). This application allows for visual display, reporting, user administration, and other feeds to be incorporated into one seamless interface.





# INDOOR BUILDING FLOOR PLANS

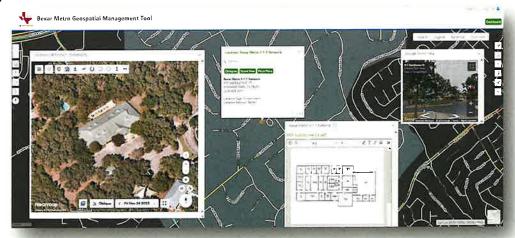
In 2017 Bexar Metro partnered with Leslie Morgan, PhD, of GIS Nuts to accomplish a SQL Server Enterprise upgrade. Once upgraded, we continued the partnership with GIS Nuts providing consulting services. As years passed and wireless 9-1-1 calls increased, GIS Nuts partnered with Bexar Metro 9-1-1 to develop a web mapping application called Geospatial Management Tool (GMT), which analyzed call data from wireless 9-1-1 calls. This application was deployed for use by Bexar Metro staff and supervisors at the Emergency Communication Centers (ECCs) within the District.

In addition to call data, the application focused on security and control by limiting access to the application by Internet Protocol (IP) addresses of the ECCs, in addition to other security measures. The District successfully deployed the GMT application and an additional upgrade in 2021, allowing the District to supplement the Federal Communications Commission's mandate on Commercial Radio Mobile Service providers to deploy Z-axis technology that complies with the Z-axis location accuracy metric for wireless calls. With the numerous enhancements that have been added to the Geospatial Management Tool application, it was rebranded as the Geospatial Call Management Application (GCMA).

The recent passage of House Bill 3 required each school district and open-enrollment charter school to provide to the Department of Public Safety, and all appropriate local law enforcement agencies and emergency first responders, an accurate map of each district campus and all structures contained therein. The decision was made to incorporate a digital Adobe Portable Document File (PDF) file of these school building floor plans in the GCMA at the ECCs. These procedures to incorporate the digital floor plans into the GCMA are implemented at no cost to the Independent School Districts or other schools.

During Fiscal Year 2024 staff began incorporating digital floor plans in the GCMA as a PDF file. The PDF may contain multiple pages, be printed for emergency responders, and resized for viewing. For each floor plan, Bexar Metro staff configured the coordinates of the school, Google Street View coordinates, civic address data, and the school's official website. To date, 191 building floor plans have been incorporated into the GCMA.

Bexar Metro staff will continue working with Independent School Districts, charter schools, other designated schools, and governmental entities to inquire about the availability of building floor plans to assist emergency responders. We feel that indoor maps can enhance emergency response, improve situational awareness, enrich communication and coordination, and improve public safety planning and training.



### **SMART TRANSCRIPTION**

As part of our initiative to deploy and maintain a state-of-the-art 9-1-1 emergency communication system, Bexar Metro completed the successful pilot launch of Command Central Smart Transcription by Motorola in seven key agencies: Castle Hills PD, Seguin PD, Universal City PD, New Braunfels PD, Windcrest PD, Helotes PD, and the Bexar County Sheriff's Office. This transformative technology enhances the efficiency and effectiveness of 9-1-1 operations, directly supporting telecommunicators in their critical roles.



Smart Transcription is a powerful tool designed to assist 9-1-1 tele-communicators by providing real-time transcription and translation capabilities. This feature converts voice audio from 9-1-1 calls into searchable text, allowing telecommunicators to locate crucial information without the need to replay entire conversations, significantly saving time. By reducing workload and improving accuracy, Smart Transcription ensures telecommunicators can focus on what matters most—responding effectively to emergencies. The system also includes real-time translation support, currently offering Spanish translations directly on the screen, which enhances communication with diverse communities. Supervisors benefit from remote monitoring capabilities, enabling them to stay informed and provide timely support to their teams during calls.

Another significant advantage of Smart Transcription is its ability to aid in Quality Assurance (QA) programs. Supervisors can search audio and transcripts based on parameters such as date, time, agent, or call type. Over 600 keywords are prioritized and highlighted within conversations, ensuring critical details are easily identified.

Following the successful pilot deployment in 2024, we are pleased to announce that in 2025, the following jurisdictions will be added to the Smart Transcription pilot program: Schertz PD, Live Oak PD, Alamo Heights PD, Comal County Sheriff's Office, Guadalupe County Sheriff's Office, UTSA PD, Balcones Heights PD, Kirby PD, San Antonio PD, and San Antonio FD. This second phase of pilot deployment will extend the benefits of this cutting-edge technology to even more Emergency Communication Centers (ECCs), ensuring that telecommunicators throughout the Bexar, Comal, and Guadalupe Counties are equipped with the tools they need to provide exceptional service to their communities.

With this pilot launch and the planned expansion, telecommunicators across these agencies will have access to enhanced tools that reduce stress, improve call interactions, and streamline workflows. This initiative reflects Bexar Metro's commitment to equipping our Emergency Communication Centers with cutting-edge solutions that support their vital work and improve service delivery to our communities.

Smart Transcription not only simplifies processes but also empowers telecommunicators to perform their jobs more effectively, which benefits both the emergency responders and the citizens they serve. These deployments mark a significant step forward in modernizing 9-1-1 communication systems across our region.

# COMMAND CENTRAL AWARE MAP ENHANCEMENTS

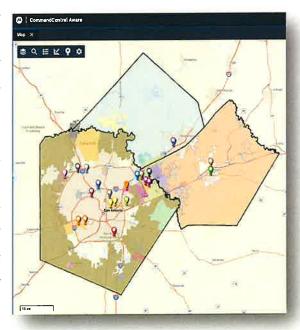
In January 2024, Bexar Metro 911 Network entered a contract with AT&T to upgrade the Motorola Solutions Vesta equipment at every Emergency Communications Center for fiscal years 2024 and 2025. One aspect of the upgrade involves refreshing the local mapping system utilized at each dispatch center console. AT&T, as a reseller, offers a product called Command Central Aware, which is a cloud-hosted mapping application developed by Motorola Solutions.

Allowing data availability in the cloud offers several important benefits. One key benefit is the ease of sharing data, making it convenient for users. Another advantage is the scalability of access, allowing for flexible expansion as needed. Additionally, data availability in the cloud provides situational awareness by tapping into a wealth of online information sources, including weather, thermal hotspots, and the National Emergency Number Association (NENA) enhanced Public Safety Answering Point (PSAP) registry; however, a potential drawback of internet mapping is concerning security. To address these concerns, Bexar Metro staff and AT&T have worked diligently to establish a robust firewall that restricts accessibility to specific internet sites within the communications center. Furthermore, data on the Aware map is only visible after the implementation of specific rules and their dissemination to each of the 9-1-1 firewalls for use in production.

In the past, communications centers did not have internet connectivity accessible from consoles connected to the 9-1-1 network. Over the last decade, technology has advanced to allow for hosting items in an online capacity, enabling data availability through internet connections at each communications center. Bexar Metro staff has coordinated dedicated internet drops to ensure a stable primary route for utilizing online mapping at each site. Additionally, a secondary route is provided through the 9-1-1 core wide area network (WAN) in case any issues arise with the primary ingress.

Furthermore, the scripts underwent thorough vetting and testing to ensure the seamless uploading of data to ArcGIS Online. In this process, Aware utilizes Software as a Service (SaaS) to access and utilize each layer configured within a cloud-hosted web map. The cloud-hosted environment facilitates a more frequent update cycle for each mapping position, enabling the timely refresh and renewal of information like addresses, streets, and boundaries. This updated information is crucial for visualization by each 9-1-1 telecommunicator.

A geocoder has been developed and configured to allow on-demand address searching capabilities. This includes the ability to search for schools, mile markers, subdivisions, and civic or geodetic lookups to complement the map of new features. The search functionality is managed as an additional server and cloud component, requiring updating, management, and high availability for reliability.

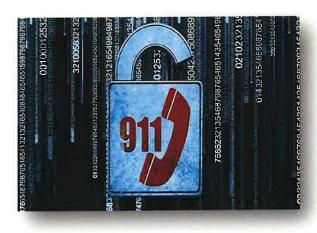


The goal is to provide a seamless authoritative map that encompasses Bexar Metro 9-1-1 Network jurisdictions and incorporates areas adjacent to each county with online base maps. Each 9-1-1 call for service is presented using the Aware map based on data presented in Vesta telecommunicating. The image below represents a small-scale version of the new maps configured at each communication center.

# 9-1-1 NETWORK TECHNOLOGY

While many of the components may look the same from a prominent level, the technology was chosen by Bexar Metro to fulfill a certain set of requirements which focused on reliability, redundancy, and resiliency. At the remote sites, the overall look is similar, but configuration and traffic flow has been dramatically improved. Visibility and control over traffic flow has been increased, and failover between the various paths has been improved to provide as seamless of an experience for the telecommunicator as possible. Using hardware that is uniform across not only the remote and core 911 sites, but within the administrative network allows a more flexible spare stocking model ensuring speed of response and replacement.

At the core of the 9-1-1 system, the network environment has been simplified architecturally while providing a vastly increased level of capacity and survivability. While the number of devices has decreased from previous architectural models, we have still been able to see throughput increase by almost 2,000% between core switches and will see an almost 1,000% increase to the routed environment. By using classic network configurations, Bexar Metro can fully utilize traditional "backup" circuits to aggregate resources and aid in path recovery times using IP network best practices.



With the recent rollout of web-based solutions such as mapping and call transcription, Bexar Metro is faced with the need to provide reliable internet services not only for core-based telecommunicators, but also for the remote ECC personnel. This changes the network in that now Bexar Metro is bringing in internet connections at our remote sites, not just at the core. By having local internet connections at the remote sites, the District can provide a path for these web services while not impacting the current uplinks that carry the 9-1-1 voice traffic, eliminating the possibility of saturation or contention. By implementing aggressive configurations, systems are able to fail over increasing redundancy, to using the core site internet as a back up in the event of internet outage at the remote ECCs.

The security of this new internet interconnection point for our network is paramount. Bexar Metro has worked tirelessly with vendors and staff to identify communication requirements and has implemented technologies and rules that allows only authorized traffic, as well as, inspects the encrypted traffic to ensure the integrity of the solutions involved. Scalable and centralized firewall management allows for consistent changes and the rapid push of these changes to all involved firewalls. These next generation firewalls are constantly receiving new threat definitions and policy updates to protect the network from an evolving threat landscape.

Many times, a network refresh is simply swapping out old hardware for new and often missing an opportunity for improvements. This refresh is notably different in that Bexar Metro had the opportunity to make systemic improvements and did just that. Not only is the hardware current, but Bexar Metro also took lessons learned from years of serving millions of 9-1-1 calls across the District and used that to get better with every single aspect of our network service.

#### **NEXT GENERATION 9-1-1**

During FY 2024 Bexar Metro completed an upgraded interconnection into ESInet for two major wireless carriers AT&T and Verizon. Specifically, AT&T's connection was upgraded from TDM to SIP and Verizon Wireless completed a TDM to ESInet connection. These new interconnections offer more redundancy and are associated with new technology compliant with Next Generation 9-1-1 service expectations for call delivery to each Emergency Communications Center.

Interoperability is the cornerstone of this new era. Different emergency services, from police to fire departments, seamlessly communicate and share information. This interconnected network means that responders coordinate their efforts more effectively, reducing response times and improving outcomes. One of the driving forces for such rapid advancements is a recent technology: Artificial Intelligence (AI).



Al's capabilities are vast and transformative. It triages and routes calls with unprecedented efficiency, distinguishing between emergency and non-emergency calls and directing them to the appropriate departments. This reduces the burden on telecommunicators and human operators, allowing them to focus on the most critical situations. Bexar Metro continues to build the framework to support today's advancements with enhanced and predictive map layers, intelligent recording, and smart call routing based on the telecommunicator's identification combined with caller location.

The latest advances in AI deployments also bring real-time transcription and translation to our agencies. As callers describe their emergencies, AI converts their spoken words into text, capturing crucial details like location and the nature of the emergency. Additionally, AI's translation services bridge language barriers, enabling operators to assist callers who speak different languages. Our latest Vesta platform upgrade allows us to offer these new services to our agencies. Geolocation services also play a pivotal role in the new 9-1-1 system. Advanced geofencing technology identifies areas with high call volumes during emergencies, allowing for more efficient resource allocation. This means that responders can be dispatched to hotspots quickly, potentially saving more lives.

The integration of smart phones and wearable technology adds another layer of innovation. Wearable devices transmit vital health information to emergency responders in real-time. For instance, if someone experiences a medical emergency, their devices can send video and data about their condition directly to the responders, enabling them to provide more informed care upon arrival. The transformation of the 9-1-1 emergency response system to incorporate advanced technologies has not been without significant challenges, however. Ensuring that AI systems accurately triage and route calls, transcribe and translate in real-time, and manage automated callbacks requires extensive testing and fine-tuning. Also, with enhanced real-time data sharing capabilities, protecting sensitive information becomes a top priority. People need to understand how to use new features like Text-to-9-1-1 and video and be reassured about the security and privacy of their data. Despite these challenges, Bexar Metro's next-generation transformation aims to maintain a more efficient, responsive, and interconnected emergency response system, ultimately enhancing public safety and saving lives.

Overall, while the public recognizes the potential benefits of the new 9-1-1 system, addressing their concerns about privacy, security, and reliability is crucial for gaining widespread acceptance. Bexar Metro's continuous education and transparent communication are key in helping the public embrace these technological advancements.

#### TELECOMMUNICATOR EMERGENGY RESPONSE TASKFORCE

Bexar Metro 9-1-1 Network continues to strengthen its commitment to emergency preparedness through its sponsorship of comprehensive Telecommunicator Emergency Response Taskforce (TERT) training. In 2024, these efforts included participation from agencies such as Schertz PD, Bexar County Sheriff's Office (BCSO), Balcones Heights PD (BHPD), San Antonio PD (SAPD), and Bexar County Fire Alarm (BCFA).

Texas Telecommunicator Emergency Response Taskforce is a vital program designed to support 9-1-1 telecommunicators during times of crisis. TERT's primary purpose is to provide trained telecommunicators to assist Emergency Communication Centers that are overwhelmed due to natural disasters. This ensures that emergency communication services remain operational when they are need-

Texas TERT aims to enhance the resilience and effectiveness of emergency communication systems. By deploying experienced telecommunicators to assist in disaster-stricken areas, Texas TERT helps maintain critical communication links between the public and emergency services. This support is crucial for managing the increased call volumes and operational challenges that arise during emergencies.

ed most.

For Bexar Metro 9-1-1, the Texas TERT program offers several significant benefits:

- 1. **Enhanced Preparedness:** TERT training ensures that Bexar Metro telecommunicators are well-prepared to handle high-stress situations and large-scale emergencies.
- 2. **Operational Continuity:** By having access to a pool of trained TERT members, Bexar Metro can ensure continuous operations of its emergency communication services, even during disasters.
- 3. **Professional Development:** Participation in TERT provides telecommunicators with valuable experience and skills, contributing to their professional growth and the overall effectiveness of the emergency response system.

Bexar Metro offers various TERT-related training courses to equip telecommunicators with the necessary skills:

- 1. **TERT Basic Awareness Course**: This course introduces telecommunicators to the fundamentals of TERT, including deployment protocols and operational procedures.
- 2. **TERT Team Leader Course:** Designed for experienced telecommunicators, this course prepares individuals to lead TERT deployments, ensuring effective coordination and management of response efforts.
- 3. **TERT Train the Trainer Course**: This advanced course aims to develop TERT instructors who can train other telecommunicators, thereby expanding the program's reach and effectiveness.

By investing in TERT training, Bexar Metro 9-1-1 ensures that its telecommunicators are ready to provide critical support during emergencies, enhancing the safety and resilience of the community.

### 9-1-1 Professional Of The Year

The Bexar Metro 9-1-1 Professional of the Year Award is a recognition program introduced by the Bexar Metro 9-1-1 Network to honor exceptional public safety professionals involved in emergency communications. Eligible candidates include those working in law enforcement, fire services, EMS, 9-1-1 telecommunication, 9-1-1 supervisors, and 9-1-1 training officers from Bexar, Comal, and Guadalupe Counties. This award celebrates the hard work and commitment of 9-1-1 professionals who play a crucial role in ensuring public safety.



In 2024, the award was presented to SAFD Engineer Richard Bonnett who has dedicated 27 years of service to the San Antonio Fire Department, with the last 15 years spent in the Communications Division. During this time, he has been promoted to CAD Subject Matter Expert (SME) and has become a key trainer for new hires, sharing his extensive knowledge and experience with the next generation of 9-1-1 professionals. Richard is a skilled operator of GoodSAM technology, using it to provide enhanced pre-arrival instructions to callers and improve situational awareness for responding units during incide-

nts such as medical emergencies and structure fires. His positive attitude, professionalism, and dedication to helping others make him an exceptional candidate for the 2024 Bexar Metro 9-1-1 Professional of the Year Award. In recognition of his hard work, Bexar Metro sent Richard Bonnett and his Lieutenant, Rex Pantoja, to the 2024 APCO Conference in Orlando, Florida.

The finalists for the Bexar Metro 9-1-1 Professional of the Year Award attended the Texas Public Safety Convention in Dallas:

- Valerie Nelson, Assistant Manager SAPD
- Jordan Flores, Telecommunicator Schertz PD
- Burnie Miller, Engineer SAFD

The nominees for the Bexar Metro 9-1-1 Professional of the Year Award are a testament to the high standards and professionalism within the emergency communications field. Their contributions ensure that when emergencies arise, the community can rely on a swift and effective response. The award not only highlights individual achievements, but it also underscores the importance of the 9-1-1 system and the dedicated professionals who operate it.



# 2024 9-1-1 Call Statistics

Total 9-1-1 Calls: 1,871,524

Total 9-1-1 Text Requests: 11,119

**Average Daily Requests: 5,158** 

Percentage of Calls by Service:

**Wireless: 91.13%** 

Wireline: 3.00%

Voice over IP: 5.28%

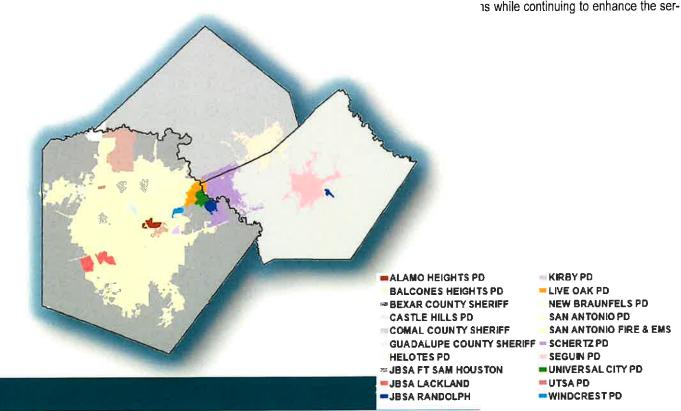
Text: .59%

# BEXAR METRO 2024 BUDGET SUMMARY

A large portion of the total funding for the Bexar Metro 9-1-1 Network (Bexar Metro or District) is generated by emergency service fees on telephone services, including traditional wireline, wireless, private switch, and Voice over Internet Protocol (VoIP). These small monthly service fees collected on behalf of the District by telephone service providers in Bexar, Comal, and Guadalupe Counties, fund the planning and implementation as well as the operations and maintenance of one of the premier 9-1-1 systems in the nation.

The Bexar Metro annual budget is adopted by its Board of Managers each year after the governing bodies of each of the forty (40) member jurisdictions have had the opportunity to review, consider, and approve a draft version. Budget expenditures required for the 9-1-1 operation is divided into two primary sections; the Operations and Maintenance (O&M) expenditures and the Capital expenditures. The O&M expenditures provide for the ongoing management of existing operations while the Capital expenditures, including funds transferred from the capital reserve fund, provide for current and future enhancements to the 9-1-1 Systems and Critical Infrastructure. The District's Capital Reserve Fund is set aside for those enhancements. Currently, the majority of the Bexar Metro Capital Reserve Fund is dedicated to the deployment of enhanced service features, upgrade of the 9-1-1 system, and Emergency Communication Center enhancements which began in March 2024.

Davis Make the first the start adhered to a called of cound face! elements and manner to enhance the ser



#### Bexar Metro 9-1-1 Network Fiscal Year 2024 Budget Summary

Revenue	FY	2024 Budget	FY	2024 Actual
5.440 : 5.5	œ.	16 00E 270	æ	17,895,472
9-1-1 Service Fee Revenue	\$	16,095,379	\$ \$	2,592,556
Interest Income	\$	1,128,011		14,547,364
Miscellaneous	5 <b>\$</b>	363,465	<u>\$</u> \$	35,035,393
Total Revenue	<b>Þ</b>	17,586,855	Ð	35,035,385
Planned Reserve Transfer	\$	10,250,000	\$	120
Previous Year Carry-Over	\$	<u>*</u>	\$	Set.,
Total Funds Available	\$	27,836,855	\$	35,035,393
Expenditures				
Personnel Services	\$	3,533,620	\$	3,575,791
Operations		8,443,485	\$	7,973,063
Facilities	\$ \$	1,938,750	\$	1,770,802
Education and Training	\$	253,000	\$	234,483
Contingencies	\$	750,000	\$	250,000
Total O&M Expenses	\$	14,918,855	\$	13,804,139
Capital Expense	\$	12,918,000	\$	7,095,410
Capital Reserve	\$		\$	14,135,844
Total Capital Expense	\$	12,918,000	\$	21,231,254
Total Expenditures	\$	27,836,855	\$	35,035,393

We certify that the above is true to the best of our knowledge.

1 Lossius

Allison D. Traylor

ddie L. Taylor

The Budget Summary utilizes a cash basis for accounting. The accompanying Audit Report differs slightly because it utilizes an accrual basis.

#### **SWORN STATEMENT**

STATE OF TEXAS	)
	)
COUNTY OF BEXAR	)

Before me, the undersigned personally appeared and stated:

I, Brett M. Schneider, Executive Director of the Bexar Metro 9-1-1 Network, do solemnly swear that the following Fiscal Year 2024 Budget Summary of revenues and expenditures is a true and correct report of the financial activities of the District for the fiscal year ending September 30, 2024.

Bren M. Schneider, Executive Director

Sworn to and subscribed this \_\_\_\_\_day of \_\_\_\_\_day of \_\_\_\_\_\_2025.

Alexandra Robbins

Notary Public in and for the State of Texas My Commission Expires: April 29, 2028 ALEXANDRA ROBBINS
Notary ID ±134876687
My Commission Expires
April 29, 2028

# Our Vision

"Through excellence and transparency, provide the citizens, participating jurisdictions, and public safety professionals within Bexar, Comal, and Guadalupe counties with a high-quality, robust, financially secure, well-maintained, and ever-evolving 9-1-1 emergency communications system."

Accountability \* Integrity \* Professionalism \* Service \* Teamwork \* Trust







# CITY COUNCIL AGENDA ITEM FORM

Meeting Date: June 10, 2025	Agenda item: 5C	
Prepared by: I. Gaytan, City Secretary	Reviewed by: A. Gar	rfaoui, City Manager
Department: Administration		
Agenda Item Description:		
Approval of the Bexar Appraisal District FY 2026	Proposed Budget.	
Staff Briefing:		
Budget. This submission is made to the Board of district pursuant to Section 6.06(a) of the Texas Princeessary only if Live Oak disapproves the budget.	operty Tax Code. Plea	ase Note: A resolution is
Action:	Contract	T/A
☐ Ordinance ☐ Resolution	Cost: N Budgeted	N/A
	Actual	
☐ Proclamation ☐ Special Presentation	Acct. Name	
☐ Finance Report ☐ Public Hearing	Acct. Fund	
	Other Funding	
Other	Strategic Goal #	3
Strategic Goals: 1- Stable, 2- Secure	, 3 - Supportive and 4	- Beautiful
Staff Recommended Motion:		
Under consent agenda.		



# BEXAR APPRAISAL DISTRICT

**BOARD OF DIRECTORS** 

DAVE GANNON Chair JON FISHER Vice Chair Dr. ADRIANA ROCHA GARCIA Councilwoman, District 4 Secretary 411 N. Frio, P.O. Box 830248 San Antonio, TX 78283-0248 Phone (210) 224-8511 Fax (210) 242-2451 ROGELIO SANDOVAL, Chief Appraiser BOARD OF DIRECTORS

Dr. RALPH E. BARKSDALE
Reverend
ROBERT BRUCE
ERIKA HIZEL
NAOMI MILLER
LESLIE SACHANOWICZ
ALBERT URESTI, MPA
Tax Assessor-Collector

#### MEMORANDUM

TO:

**Board of Directors** 

Presiding Officer of the Governing Body for

Each Voting Tax Unit Participating in the Bexar Appraisal District

FROM:

Rogelio Sandoval, Chief Appraiser

DATE:

May 13, 2025

RE:

Submission of Bexar Appraisal District Proposed Budget for 2025

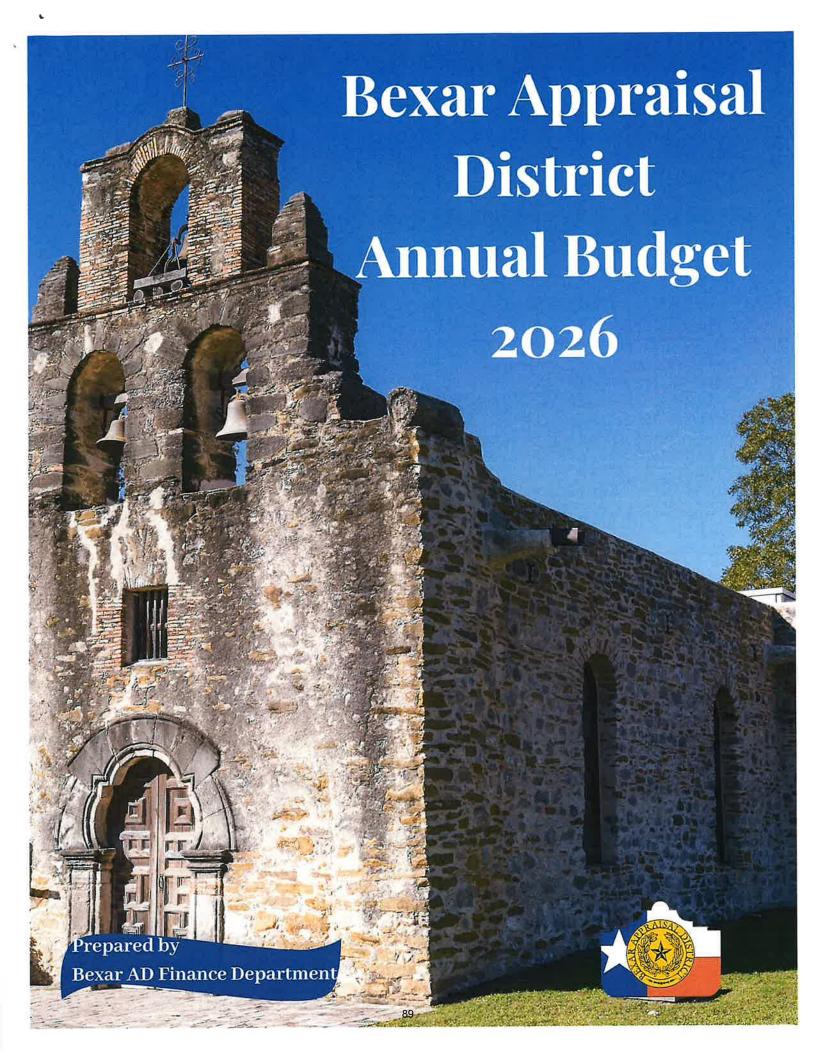
Enclosed for your review is a copy of the 2026 proposed budget for the Bexar Appraisal District. This submission is made to the Board of Directors and the participating taxing units in the district pursuant to Section 6.06 (a) of the Texas Property Tax Code.

In accordance with the Texas Property Tax Code, "The board of directors shall hold a public hearing to consider the budget. The secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district not later than the 10<sup>th</sup> day before the date of the hearing a written notice of the date, time, and place fixed for the hearing. The board shall complete its hearings, make any amendments to the proposed budget it desires, and finally approve a budget before September 15. If governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within thirty days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval." Please note that a resolution is necessary only if your governing body disapproves the budget.

The first 2026 budget levy statement will be mailed the first week in December 2025. Each tax unit's levy will reflect its proportionate share of the appraisal district budget as provided by the Property Tax Code.

Should you have any questions regarding the 2026 Proposed Budget, please feel free to contact me at 242-2406 or Crystal Khantharoth, our Finance Director, at 210-242-2402.

/RS



# **PRELIMINARY**

# **BUDGET FOR FISCAL 2026**

# **FOR**

# **BEXAR APPRAISAL DISTRICT**

May 13, 2025

#### **BOARD OF DIRECTORS**

Dave Gannon Chair

Jon Fisher Vice-Chair

Dr. Adriana Rocha Garcia Secretary

Leslie Sachanowicz Board Member

Dr. Ralph E. Barksdale, Reverend Board Member

Albert Uresti, MPA Board Member

Naomi Miller Board Member

Erika Hizel Board Member

Robert Bruce Board Member

#### **DISTRICT ADMINISTRATION**

Rogelio Sandoval Chief Appraiser

Scott Griscom Assistant Chief Appraiser

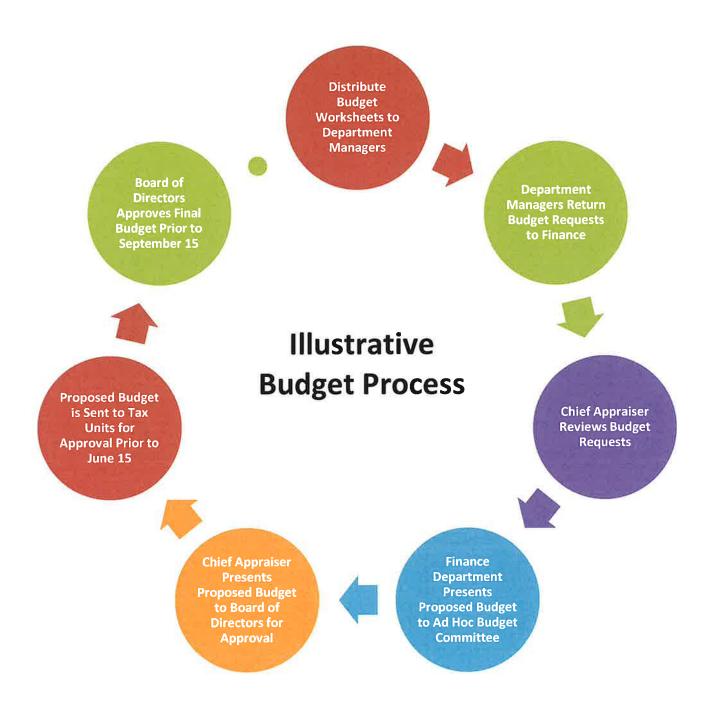
Tommy Allison Assistant Chief Appraiser

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# **BEXAR APPRAISAL DISTRICT**



# BEXAR APPRAISAL DISTRICT BUDGET 2026 EXECUTIVE SUMMARY

The attached budget outlines the Bexar Appraisal District's financial plan for appraisal year 2026. More than a spending document, this budget reflects the District's values: a commitment to public service, operational excellence, and fiscal responsibility. The District's staff is the foundation of our success, and our investment in personnel remains the highest portion of the budget. This budget also addresses legislative mandates, the growth of our parcel inventory, and a rising appeals and litigation workload, all while maintaining our commitment to efficient resource management.

The 2026 budget proposes total expenditures of \$29,743,477, representing an increase of \$1,567,778 (5.56%) over 2025. Notably, this marks the third consecutive year in which the year-over-year percentage increase has declined, demonstrating our ongoing commitment to fiscal responsibility amid growing demands.

#### **HIGHLIGHTS OF THE 2026 BUDGET:**

#### BUDGET CATEGORY INCREASES AND DECREASES ARE AS FOLLOWS:

Operating Expenses (14.07% of Total Budget)

- Increased auto allowance attributed to new positions and role reclassifications.
- Higher building maintenance costs, primarily from necessary HVAC repairs and replacements.
- Expanded off-site parking costs due to the leasing of 135 parking spaces from University Health Care.
- Rising postage, workers' compensation, and property insurance expenses.

Net Projected Change: \$212,188

Capital Expenses (0.67% of Total Budget)

- Furniture replacements for aging assets.
- · Addition of new workstations.

Net Projected Change: \$8,000

Debt Service (0.00% of Total Budget)

• The District owns its facilities outright, resulting in no debt service obligations.

Employee Expenses – (63.81% of the total budget amount)

- 8 New Positions: 6 clerical and 2 appraisers addressing growth in public interactions and operational demands.
- Compensation Grid Adjustment: A proposed 2% adjustment to maintain competitiveness raising the minimum hourly wage to \$18.81.
- Merit Increases: Continuing a performance-based system rewarding employee contributions.
- Retiree COLA Funding: Annual budgeting for biennial retiree cost-of-living adjustments to minimize unfunded liabilities.

Net Projected Change: \$1,026,547

Contract Services – (8.80% of the total budget amount)

- Election expenses have been proactively funded through a reserve account.
- Litigation costs have increased due to a 30% rise in lawsuits and higher outside counsel rates.

Net Projected Change: -\$80,300

#### **Bexar Appraisal District**

Information Systems Expenses – (2.81% of the total budget amount)

- Renewals of software licensing agreements.
- New equipment leases.
- Adjustments to service costs aligned with actual expenditures.

Net Projected Change: \$181,648

Project Expenses – (5.77% of the total budget amount)

- Increased costs tied to parcel count growth (field devices, Computer Assisted Mass Appraisal (CAMA) software).
- Anticipated enhancements to online public services.
- Increase in technology improvements as we anticipate some additional hardware needs.

Net Projected Change: \$195,536

Other Expenses -(0.04% of the total budget amount)

This category of expenses remains unchanged in the budget plan for 2026.

Appraisal Review Board Expenses- (4.03% of the total budget amount)

- Higher certified mail and postage costs mandated by law.
- Decrease in ARB Legal Services

Net Projected Change: \$24,158

This budget includes money to be encumbered to fund a TCDRS COLA for retirees in the amount of \$275,000 that is budgeted annually but paid every two years. Funds for an unfunded mandate of \$750,000 are to be encumbered for the election reserve.

Funds in this budget also are to be encumbered into a reserve to fund a future server infrastructure upgrade at the end of the current hardware's life in 5-7 years at an amount of \$100,000.

The Board of Directors of the Bexar Appraisal District may transfer funds between line items of the 2026 Budget if the action does not obligate jurisdictions to additional payments.

# 2026 BUDGET BEXAR APPRAISAL DISTRICT REVENUE & EXPENSES

#### **BUDGET REVENUE**

Tax Unit Levy	\$	29,695,477
Interest on Investments		20,000
Sale of Data		8,000
Other Income		20,000
TOTAL RE	EVENUE \$	29,743,477
BUDGET EXPENSE		
Operating Expense	\$	4,183,872
Capital Expense		199,500
Debt Service		0
Employee Expense		18,979,673
Contract Service Expense		2,618,500
Information Systems		835,083
Projects Expense		1,714,939
Other Expense		12,000
A.R.B. Expense		1,199,910
	-	
TOTAL EX	PENSES \$	29,743,477

### **Bexar Appraisal District**

#### ESTIMATED TAX LEVIES TO SUPPORT BEXAR APPRAISAL DISTRICT 2025 BUDGET

	<u>2024*</u>	<u>% OF</u>	<u>2026</u>
TAXING UNIT	TAX LEVY	LEVY	BUDGET SHARE
ALAMO COM COLLEGE	\$371,155,748	0.073954	\$2,199,649
CITY OF ALAMO HEIGHTS	\$8,273,275	0.001648	\$49,017
ALAMO HEIGHTS ISD	\$81,284,888	0.016196	\$481,725
CITY OF BALCONES HGTS	\$2,192,201	0.000437	\$12,998
BEXAR COUNTY	\$633,755,511	0.126278	\$3,755,947
BEXAR CO EMERG DIST #1	\$1,920,643	0.000383	\$11,392
BEXAR CO EMERG DIST #2	\$15,687,351	0.003126	\$92,978
BEXAR CO EMERG DIST #3	\$8,256,752	0.001645	\$48,928
BEXAR CO EMERG DIST #5	\$4,142,563	0.000825	\$24,538
BEXAR CO EMERG DIST #6	\$1,741,117	0.000347	\$10,321
BEXAR CO RD & FLOOD	\$55,366,215	0.011032	\$328,130
BEXAR CO EMERG DIST #7	\$6,508,463	0.001297	\$38,577
BEXAR CO EMERG DIST #8	\$2,200,740	0.000439	\$13,057
BEXAR CO EMERG DIST #4	\$3,117,914	0.000621	\$18,471
BEXAR CO EMERG DIST #10	\$2,859,364	0.000570	\$16,954
BOERNE ISD	\$34,568,475	0.006888	\$204,873
BEXAR CO EMERG DIST #11	\$2,312,443	0.000461	\$13,712
BEXAR CO EMERG DIST #12	\$1,857,947	0.000370	\$11,005
CITY OF CASTLE HILLS	\$4,916,808	0.000980	\$29,149
CITY OF CHINA GROVE	\$526,505	0.000105	\$3,123
CIBOLO CANYON SID	\$9,214,202	0.001836	\$54,609
COMAL ISD	\$40,289,098	0.008028	\$238,781
CITY OF CONVERSE	\$12,085,232	0.002408	\$71,622
CROSSWINDS AT SOUTH LAKE SID	\$1,220,925	0.000243	\$7,228
EAST CENTRAL ISD	\$74,540,831	0.014852	\$441,750
EDGEWOOD ISD	\$22,385,085	0.004460	\$132,656
CITY OF ELMENDORF	\$1,015,827	0.000202	\$6,008
FAIR OAKS RANCH	\$4,909,502	0.000978	\$29,089
FLORESVILLE ISD	\$32,633	0.000007	\$208
CITY OF GREY FOREST	\$69,040	0.000014	\$416
HARLANDALE ISD	\$30,864,126	0.006150	\$182,922
CITY OF HELOTES	\$5,038,247	0.001004	\$29,862
CITY OF HILL CNTRY VILLAGE	\$725,163	0.000144	\$4,283
CITY OF HOLLYWOOD PARK	\$3,682,340	0.000734	\$21,832
JUDSON ISD	\$153,248,717	0.030535	\$908,217
CITY OF KIRBY	\$3,486,611	0.000695	\$20,672
CITY OF LEON VALLEY	\$6,437,465	0.001283	\$38,161
CITY OF LIVE OAK	\$7,591,021	0.001513	\$45,002
CITY OF LYTLE	\$6,241	0.000001	\$30
MEDINA VALLEY ISD	\$35,126,067	0.006999	\$208,175
NORTH EAST ISD	\$510,038,662	0.101627	\$3,022,740
NORTHSIDE ISD	\$769,452,698	0.153316	\$4,560,151
CITY OF OLMOS PARK	\$4,408,700	0.000878	\$26,115
CITY OF SAN ANTONIO	\$843,529,760	0.168076	\$4,999,165
SAN ANTONIO ISD	\$316,361,214	0.063036	\$1,874,910
SAN ANTONIO MUD #1	\$167,127	0.000033	\$982
SA RIVER AUTH	\$47,406,363	0.009446	\$280,957
CITY OF SANDY OAKS	\$857,821	0.000171	\$5,086
CITY OF SCHERTZ	\$3,437,866	0.000685	\$20,374
SCHERTZ-CIBOLO ISD	\$15,319,371	0.003052	\$90,777
CITY OF SELMA	\$2,139,386	0.000426	\$12,671
CITY OF SHAVANO PARK	\$5,135,519	0.001023	\$30,428
CITY OF SOMERSET	\$1,019,083	0.000203	\$6,038
	97		2026 Budget

#### **Bexar Appraisal District**

# ESTIMATED TAX LEVIES TO SUPPORT BEXAR APPRAISAL DISTRICT 2025 BUDGET

	<u>2024*</u>	<u>% OF</u>	<u>2026</u>
TAXING UNIT	TAX LEVY	LEVY	BUDGET SHARE
SOMERSET ISD	\$6,769,671	0.001349	\$40,124
SOUTH SAN ISD	\$32,473,826	0.006471	\$192,470
SOUTHSIDE ISD	\$27,381,380	0.005456	\$162,280
SOUTHWEST ISD	\$78,161,730	0.015574	\$463,225
CITY OF ST HEDWIG	\$1,327,582	0.000265	\$7,882
CITY OF TERRELL HILLS	\$7,344,245	0.001463	\$43,515
CITY OF UNIVERSAL CITY	\$10,640,969	0.002120	\$63,056
UNIVERSITY HEALTH SYSTEM	\$668,263,971	0.133154	\$3,960,463
CITY OF VON ORMY	\$119,649	0.000024	\$714
WESTSIDE 211 SID	\$2,032,315	0.000405	\$12,046
CITY OF WINDCREST	\$4,027,970	0.000803	\$23,884
CLEARWATER CREEK SID	\$22,011	0.000004	\$119
GATES SID	\$33,491	0.000007	\$208
STOLTE RANCH SID	\$233,060	0.000046	\$1,368
TALLY ROAD SID	\$325,420	0.000065	\$1,933
WESTPOINT SID	\$3,231,662	0.000644	\$19,155
REDBIRD RANCH	\$1,302,596	0.000260	\$7,733
BEXAR CO EMERG DIST #9	\$455,973	0.000091	\$2,707
TRES LAURELS SID	\$11,018	0.000002	\$59
LANDON RIDGE SID	\$112,355	0.000022	\$654
LEMON CREEK SID	\$132,751	0.000026	\$773
BRIGGS RANCH SID	\$175,887	0.000035	\$1,041
SAPPHIRE GROVE SID	\$40,372	0.000008	\$238
GRACE GARDENS SID	\$16,496	0.000003	\$89
BRIGGS RANCH II SID	\$38,685	0.000008	\$238
MEDINA STONEHILL SID	\$58,588	0.000012	\$357
BOERNE STAGE ROAD SID	\$45,914	0.000009	\$268
STONE GARDEN SID	\$41,425	0.000008	\$238
RED BIRD RANCH SID # 5	\$35,063	0.000007	\$208
<del>-</del>	\$5,018,742,941	100%	\$29,743,506

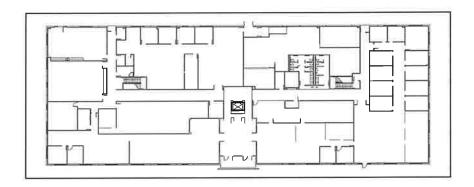
<sup>\* -</sup> Tax Levy column will be revised with 2025 Levies when aailable.

#### **BUDGET INCREASES vs. BUDGET SURPLUS RETURNS**

Refund to tax units from:	2023 surpl 2022 surpl 2021 surpl 2020 surpl 2019 surpl 2018 surpl 2017 surpl 2016 surpl 2015 surpl 2014 surpl	us us us us us us us	783,999 485,363 305,400 854,624 645,997 2,803,501 467,293 467,412 960,254 613,599
	2013 surpl	us	646,899
	2012 surpl	us	606,698
	2011 surpl	us	1,203,016
Total refunded for last thirteen year	ars:		\$10,844,055
Budget Increase/(Decrease):	2023	15.65%	3,436,532
budget increase/(Decrease).	2023		1,396,376
	2022	-0.56%	(106,158)
	2020	3.76%	686,506
	2019	-2.12%	(395,972)
	2018	12.09%	2,012,651
	2017	3.65%	586,125
	2016	1.17%	185,542
	2015	5.71%	856,760
	2014	2.98%	435,137
	2013	5.16%	714,881
	2012	-6.05%	(892,475)
	2011	-1.25%	(186,070)
Total for last thirteen years:		47.60%	\$8,729,835
Percent of Budget Increases Returned Refunded over Budget Increase	rned		24% \$2,114,220

#### **BEXAR APPRAISAL DISTRICT**

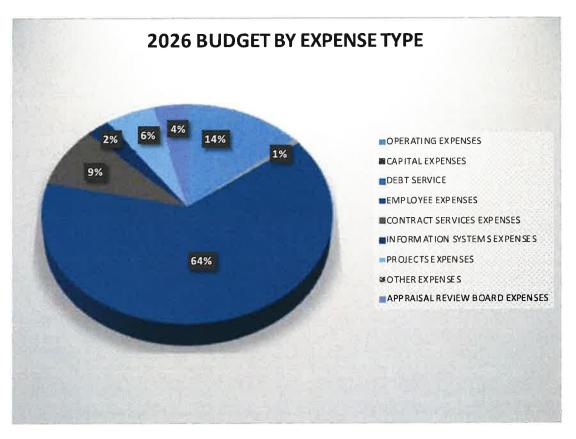
BUILDING PROJECTS LIST	BUDGET YEAR
Repaint Outside of Building	2027
HVAC Replacement	2029
Restroom Renovation	2030
Kitchen Renovation	2032



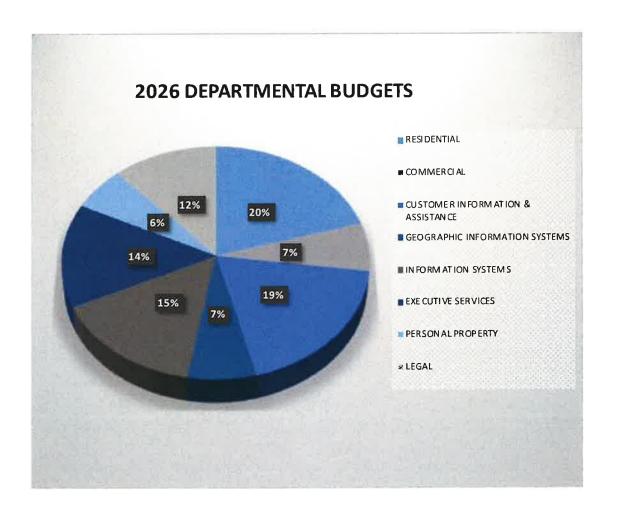
Bexar Appraisal District As Compared to Top 5 Metro Districts

		2025			2024			2023	
	Real	Annual	Cost/Real	Real	Annual	Cost/Real	Real	Annual	Cost/Real
Districts	Parcels	Budget	Parcel	Parcels	Budget	Parcel	Parcels	Budget	Parcel
Harris	1,581,626	111,370,551	\$70.42	1,555,085	117,413,324	\$75.50	1,530,157	99,506,291	\$65.03
Dallas	751,824	37,006,000	\$49.22	750,739	37,006,000	\$49.29	746,523	31,205,055	\$41.80
Bexar	723,787	28,175,700	\$38.93	708,829	25,901,200	\$36.54	695,633	23,714,800	\$34.09
Tarrant	714,153	33,585,297	\$47.03	706,667	29,248,906	\$41.39	686,589	28,631,389	\$41.10
Travis	442,662	32,241,352	\$72.84	477,631	29,884,516	\$62.57	470,953	25,683,866	\$54.54

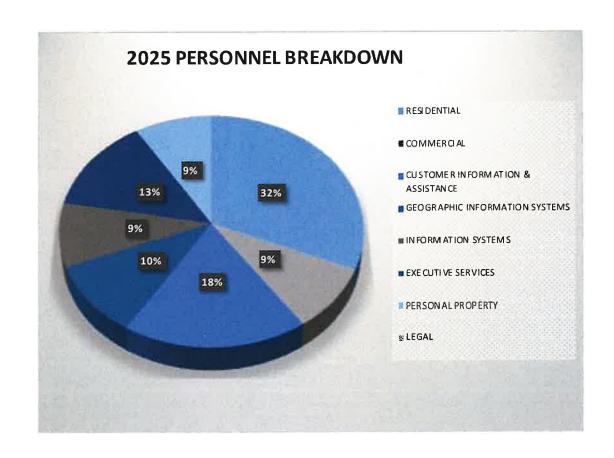
Lowest cost per parcel



EXPENSE TYPE	BUDGET	PERCENT
OPERATING EXPENSES	\$ 4,183,872	14.1%
CAPITAL EXPENSES	199,500	0.7%
DEBT SERVICE	0	0.0%
EMPLOYEE EXPENSES	18,979,673	63.8%
CONTRACT SERVICES EXPENSES	2,618,500	8.8%
INFORMATION SYSTEMS EXPENSES	835,083	2.8%
PROJECTS EXPENSES	1,714,939	5.8%
OTHER EXPENSES	12,000	0.0%
APPRAISAL REVIEW BOARD EXPENSES	1,199,910	4.0%
	\$ 29,743,477	100.0%

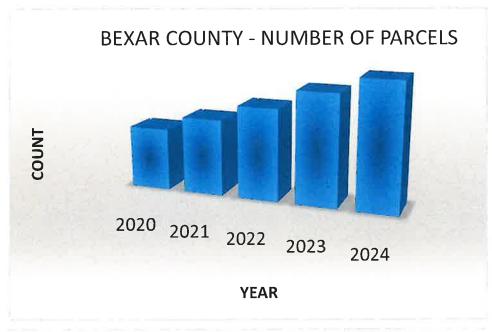


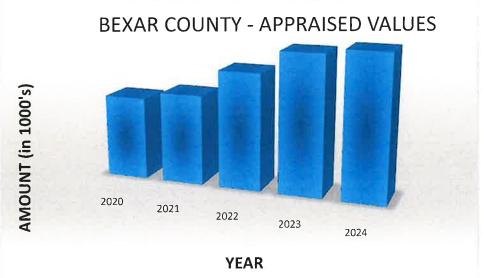
DEPARTMENT	BUDGET	PERCENT
RESIDENTIAL	\$ 6,098,152	20.5%
COMMERCIAL	1,985,219	6.7%
CUSTOMER INFORMATION & ASSISTANCE	5,584,724	18.8%
GEOGRAPHIC INFORMATION SYSTEMS	2,042,579	6.9%
INFORMATION SYSTEMS	4,488,258	15.1%
EXECUTIVE SERVICES	4,289,056	14.4%
PERSONAL PROPERTY	1,788,661	6.0%
LEGAL	3,466,828	11.7%
	\$ 29,743,477	100.0%



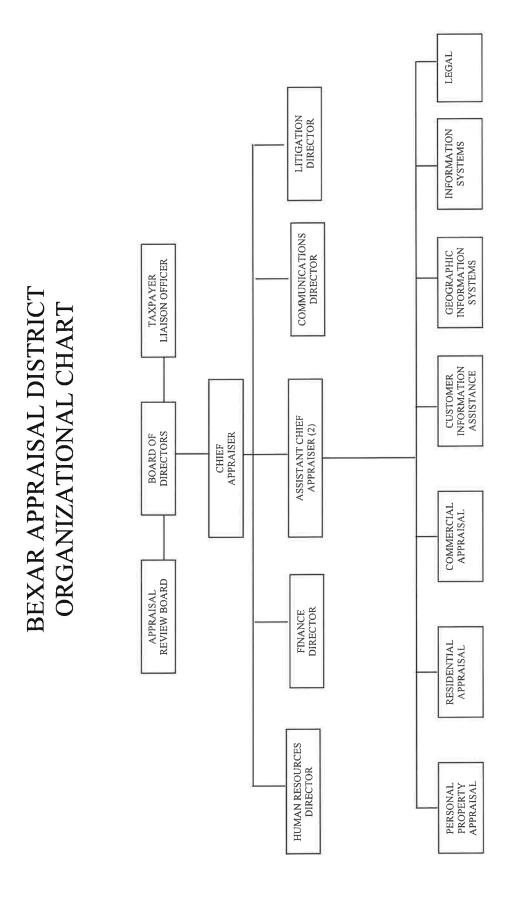
DEPARTMENT	NUMBER OF PERSONNEL	SALARY EXPENSE	PERCENT
RESIDENTIAL	64	\$ 5,376,132	28.3%
COMMERCIAL	17	1,534,987	8.1%
CUSTOMER INFORMATION & ASSISTANCE	45	3,146,567	16.6%
GEOGRAPHIC INFORMATION SYSTEMS	21	1,738,533	9.2%
INFORMATION SYSTEMS	13	1,526,776	8.0%
EXECUTIVE SERVICES	14	2,266,026	11.9%
PERSONAL PROPERTY	18	1,506,189	7.9%
LEGAL	16	1,884,463	9.9%
	208	\$ 18,979,673	100.0%

#### **BEXAR COUNTY GROWTH TRENDS**





	# OF	APPRAISAL
YEAR	<b>PARCELS</b>	<u>VALUE (in 1000's)</u>
2020	706,134	\$211,747,006
2021	721,056	\$224,401,007
2022	737,787	\$270,076,627
2023	757,890	\$308,293,571
2024	774,138	\$316,543,776
INCREASE	68,004	\$104,796,770
OVER		
5 YEARS	9.63%	49.49%



#### **Bexar Appraisal District**

PROPOSED EMPLOYEE POSITIONS				SALARY RANGE		
TITLE		GRADE		GRADE	GRADE	GRADE
Chief Appraiser	1	OIVEL		Vegotiated		Mirodilito
Assistant Chief	2	623		\$145,079	\$182,060	\$221,88
S Director	1	622		\$127,261	\$159,701	\$194,63
Communications Director	1	621		\$111,634	\$140,089	\$170,73
Director - BPP	1	621		\$111,634	\$140,089	\$170,73
Director - CIA	1	621		\$111,634	\$140,089	
Director - COM	1	621		\$111,634	\$140,089	
Director - GIS	1	621		\$111,634	\$140,089	
Director - Litigation	1	621		\$111,634	\$140,089	\$170,7
Director - RES	1	621		\$111,634	\$140,089	\$170,7
Finance Director	1	621		\$111,634	\$140,089	
	1	621			\$140,089	
Human Resources Director	1	620		\$111,634		
Applications Operation Manager	1				\$122,885	\$149,7
Attorney		620		\$97,924	\$122,885	
Litigation Coordinator	2	620		\$97,924	\$122,885	
Operations Supervisor	2	620		\$97,924	\$122,885	
Compliance Officer	1	620		\$97,924	\$122,885	\$149,70
System and Support Manager	1	620		\$97,924	\$122,885	\$149,76
Appraisal Supervisor	8	619		\$85,896	\$107,794	\$131,3
Customer Service Supervisor	3	619		\$85,896	\$107,794	\$131,3
Deed Technician Supervisor	1	619		\$85,896	\$107,794	\$131,37
GIS Technician Supervisor	1	619		\$85,896	\$107,794	\$131,3
Records Management Officer	1	619		\$85,896	\$107,794	\$131,3
Technical Applications Analyst	1	619		\$85,896	\$107,794	
Database Administrator	1	618		\$75,348	\$94,556	\$115,2
System Administrator	1	618		\$75,348	\$94,556	
Arbitration Appraiser	2	618		\$75,348	\$94,556	
	2	618		\$75,348	\$94,556	
Litigation Appraiser	9					
Senior Valuation Appraiser		618		\$75,348	\$94,556	\$115,2
Cybersecurity / Cloud Administrator	1	618		\$75,348	\$94,556	
Data Analyst II	2	617		\$66,096	\$82,942	
Senior Appraiser	16	617		\$66,096	\$82,942	
Appraiser - RPA	10	616		\$57,979	\$72,759	
Project Coordinator	2	616		\$57,979	\$72,759	\$88,6
Executive Assistant	1	616		\$57,979	\$72,759	\$88,6
GIS Q A Administrator	2	616		\$57,979	\$72,759	\$88,6
PC and Network Technician II	1	616		\$57,979	\$72,759	\$88,6
Senior Arbitration Specialist	1	616		\$57,979	\$72,759	\$88,6
Senior GIS Technician	2	616		\$57,979	\$72,759	
Senior Litigation Specialist	1	616		\$57,979	\$72,759	
Appraiser	38	615		\$50,859	\$63,822	
Finance Assistant	1	615		\$50,859	\$63,822	
	1	615			\$63,822	
Arbitration Specialist				\$50,859		
GIS Technician	6	615		\$50,859	\$63,822	
HR Assistant	1	615		\$50,859	\$63,822	\$77,78
Litigation Specialist	2	615		\$50,859	\$63,822	\$77,7
Operations Specialist	1	615		\$50,859	\$63,822	\$77,78
CIA Lead	3	615		\$50,859	\$63,822	\$77,78
Assistant Records Mgmt Officer	1	614		\$44,613	\$55,985	\$68,2
Deed Technician	8	614		\$44,613	\$55,985	\$68,2
Facility Coordinator	1	614		\$44,613	\$55,985	\$68,2
Senior Project Specialist	10	614	Tier 4	\$47,736	\$57,984	\$68,2
Project Specialist	19	614	Tier 3	\$44,613	\$55,985	
Senior Support Specialist	10	613	Tier 2	\$41,873	\$50,863	
Support Specialist	14	613	Tier 1	\$39,133	\$49,109	
Facilities Assistant	1	613		\$39,133	\$49,109	
Mailroom Specialist	1	613		\$39,133		
•		013		333,133	343,103	233,0
Total Full Time Positions	208					
ntem	2	611		\$24,157	\$30,921	\$37,6
Total Part Time Positions	2					
BENEFITS					9	
TCDRS (Retirement)		\$809				
		6700	2			
Group Medical  Dental		\$788 \$57				

CONSOLIDATED EXPENDITURES
BY DEPARTMENT
2026 BUDGET

	TOTAL	EXECUTIVE SERVICES	INFORMATION SYSTEMS	GEOGRAPHIC INFO SYS	CUSTOMER INFORMATION & ASSISTANCE	RESIDENTIAL	COMMERCIAL	PERSONAL PROPERTY	LEGAL
OPERATING EXP	4,183,872	1,122,030	478,960	53,546	1,053,247	697,019	446,732	171,972	160,365
CAPITAL EXP	199,500	1,500	142,500	200	20,000	25,000	3,500	4,500	2,000
DEBT SERVICE	0	0	0	0	0	0	0	0	0
EMPLOYEE EXP	18,979,673	2,266,026	1,526,776	1,738,533	3,146,567	5,376,132	1,534,987	1,506,189	1,884,463
CONTRACT SERV	2,618,500	887,500	40,000	0	165,000	0	0	106,000	1,420,000
INFO SYS EXP	835,083	0	835,083	0	0	0	0	0	0
PROJECTS EXP	1,714,939	0	1,464,939	250,000	0	0	0	0	0
OTHER EXP	12,000	12,000	0	0	0	0	0	0	0
ARB EXPENSE	1,199,910	0	0	0	1,199,910	0	0	0	0
TOTAL	TOTAL 29,743,477	4,289,056	4,488,258	2,042,579	5,584,724	6,098,152	1,985,219	1,788,661	3,466,828

#### CONSOLIDATED EXPENDITURES BUDGET

		2024 ACTUAL	2024 APPROVED	2025 APPROVED	2026 PROPOSED	%	Dollar
		EXPENSES	BUDGET	BUDGET	BUDGET	CHG	Variance
	ING EXPENSES			70.000	70.000	0.00/	•
	Advertising Public Notices	61,757	63,000	70,000	70,000	0.0%	0
	Auto Allowance	911,152	892,800	967,200	1,056,800	9.3%	89,600
5015 00		27,838	32,000	35,500	49,000	38.0%	13,500
	Copier Costs	33,647	47,982	44,194	39,732	-10.1%	(4,461)
	Copier, FAX & Printer Supplies	26,540	54,445	57,450	44,000	-23.4%	(13,450)
	Employee Programs	31,268	50,000	50,000	50,000	0.0%	0
	Equipment Maintenance	0	350	350	350	0.0%	0
5060- 00	Forms Creations	193,332	366,775	225,000	225,000	0.0%	0
5100- 00	Insurance	43,160	45,000	45,000	54,000	20.0%	9,000
5160- 00	Map Production & Supplies	1,723	4,550	3,550	3,550	0.0%	0
5170- 00	Mileage Reimbursements	215	4,000	4,000	4,000	0.0%	0
5200- 00	Office Building Maintenance	269,666	250,000	250,000	270,000	8.0%	20,000
5210- 00	Offsite Storage	20,799	25,000	25,000	25,000	0.0%	0
5220- 00	Office Supplies	76,998	84,980	97,000	104,000	7.2%	7,000
5250- 00	Postage	547,889	694,362	681,157	729,557	7.1%	48,400
5260- 00	Professional Dues	14,763	29,402	29,652	34,797	17.4%	5,145
5300- 00	Publications	217,479	292,950	301,819	323,475	7.2%	21,656
5350- 00	Security	278,449	300,000	300,000	300,000	0.0%	0
5380- 00	Voice and Data Communication	73,907	93,000	93,000	93,000	0.0%	0
5400- 00	Training	133,320	263,458	266,812	272,610	2.2%	5,798
5500- 00	•	93,367	125,000	125,000	125,000	0.0%	0
5600- 00	Worker's Compensation	45,168	50,000	50,000	60,000	20.0%	10,000
	Contingency	1,525,258	250,000	250,000	250,000	0.0%	0
	,	4,627,695	4,019,054	3,971,684	4,183,872	5.3%	212,188
B. CAPITAL	EYDENCES						
6000- 00		45,560	37,500	49,500	57,500	16.2%	8,000
			112,000	112,000	112,000	0.0%	0
	Equipment CAMA Hardware	73,307	15,000	30,000	30,000	0.0%	0
6 150- 00	CAMA Hardware	3,840 122,707	164,500	191,500	199,500	4.2%	8,000
		122,707	104,500	131,300	133,300	7.2 /0	0,000
C. DEBT SE	RVICE						
6500- 00	Building Purchase - Principal	0	0	0	0	0.0%	0
	Building Purchase - Interest	0	0	0	0	0.0%	0
		0	0	0	0	0.0%	0
				9			
D. EMPLOY	EE EXPENSES						
7000- 00	Salaries, Regular	11,557,718	12,310,629	12,876,837	13,753,455	6.8%	876,618
7010- 00	Salaries, Overtime	85,039	166,350	171,350	171,350	0.0%	0
7050- 00	Retirement	2,074,984	2,057,710	2,150,130	2,291,969	6.6%	141,839
7060- 00	Payroll Taxes	23,274	31,428	32,400	33,696	4.0%	1,296
7070- 00	Group Medical Insurance	1,348,512	1,984,670	2,045,466	2,034,068	-0.6%	(11,398)
7080- 00	Life Insurance	51,436	77,345	80,889	86,370	6.8%	5,481
7090- 00	Medicare	181,995	192,772	201,054	213,765	6.3%	12,711
7150- 00	TCDRS Retiree COLA	275,000	275,000	275,000	275,000	0.0%	0
7200- 00	Sick Leave Buy Back Fund	117,715	50,000	50,000	50,000	0.0%	0
7250- 00	Departure Contingency	122,356	70,000	70,000	70,000	0.0%	0
		15,838,029	17,215,904	17,953,126	18,979,673	5.7%	1,026,547

#### CONSOLIDATED EXPENDITURES BUDGET

	2024 ACTUAL	2024 APPROVED	2025 APPROVED	2026 PROPOSED	%	Dollar
	<b>EXPENSES</b>	BUDGET	BUDGET	BUDGET	CHG	Variance
E. CONTRACT SERVICES EXPENSES						
7510- 00 Valuation Oil & Gas	30,388	38,000	38,000	32,000	-15.8%	(6,000)
7520- 00 Valuation Telecommunications	28,944	40,000	40,000	49,000	22.5%	9,000
7530 00 Election	0	0	1,000,000	750,000	33.3%	(250,000)
7550- 00 Accounting & Auditing	47,607	50,000	50,000	50,000	0.0%	0
7580- 00 Legal Services	1,182,777	1,100,000	1,250,000	1,400,000	12.0%	150,000
7650- 00 Consulting Studies	24,238	40,000	40,000	40,000	0.0%	0
7700- 00 Taxpayer Liaison Officer	32,242	30,000	39,000	47,500	21.8%	8,500
7750- 00 Contract Services Contingency	729	45,800	45,800	45,000	-1.7%	(800)
7800- 00 Temporary Services	179,467	189,500	196,000	205,000	4.6%	9,000
	1,526,392	1,533,300	2,698,800	2,618,500	-3.0%	(80,300)
F. INFORMATION SYSTEMS EXPENSES						
8000- 00 Leases	74,223	74,580	78,600	91,248	16.1%	12,648
8100- 00 Software Maintenance	491,310	423,330	446,835	615,835	37.8%	169,000
8150- 00 Hardware Maintenance	12,786	43,000	43,000	43,000	0.0%	0
8200- 00 Supplies	21,258	60,000	60,000	60,000	0.0%	0
8300- 00 Services	14,684	35,600	25,000	25,000	0.0%	0
	614,261	636,510	653,435	835,083	27.8%	181,648
G. PROJECTS EXPENSES						
8510- 00 Aerial Maps	240,000	240,000	240,000	250,000	4.2%	10,000
8640- 04 Homestead Audit / Outreach	0	10,000	10,000	0	-100.0%	(10,000)
8670-00 Field Device Maintenance	214,475	201,156	226,092	306,282	35.5%	80,190
8770- 02 Server Infrastructure Upgrade	100,000	100,000	100,000	100,000	0.0%	0
8775- 02 Technology Improvements	132,451	200,000	100,000	200,000	100.0%	100,000
8790- 00 CAMA Software	493,666	583,502	693,311	658,657	-5.0%	(34,654)
8795- 00 CAMA Enhancements	100,000	100,000	150,000	200,000	33.3%	50,000
	1,280,592	1,434,658	1,519,403	1,714,939	12.9%	195,536
H. OTHER EXPENSES						
9000- 00 Board of Directors Exp. Reimb.	1,233	4,000	4,000	4,000	0.0%	0
9100- 00 Chief Appraiser Exp. Reimb.	4,606	8,000	8,000	8,000	0.0%	0_
9	5,839	12,000	12,000	12,000	0.0%	0
I. APPRAISAL REVIEW BOARD EXPENSES	3					
9500- 00 Compensation	820,895	630,000	900,000	900,000	0.0%	0
9520- 00 Training	2,900	6,925	6,920	6,920	0.0%	0
9530- 00 Postage	195,698	181,850	203,832	267,990	31.5%	64,158
9540- 00 Legal Services	10,063	65,000	65,000	25,000	-61.5%	(40,000)
9550- 00 ARB Contingency	0	1,500	0	. 0	0.0%	0
	1,029,556	885,275	1,175,752	1,199,910	2.1%	24,158
TOTAL	25,045,071	25,901,201	28,175,700	29,743,477	5.56%	1,567,778

Total % chg from 2025

5.56%

1,567,778

## EXECUTIVE SERVICES BUDGET

	2024 ACTUAL	2024 APPROVED	2025 APPROVED	
	<b>EXPENSES</b>	BUDGET	BUDGET	BUDGET
A. OPERATING EXPENSES	0.4.7.5	20.000	20.000	<b>50.000</b>
5005- 01 Advertising Public Notices	\$61,757	20,000	20,000	70,000
5010- 01 Auto Allowance	68,250	45,600	45,600	72,800
5015 01 Stipend	9,135	3,000	4,500	10,000
5020- 01 Copier Costs	2,204	5,400	6,000	3,000
5025- 01 Copier, FAX & Printer Supplie		15,000	20,000	20,000
5040- 01 Employee Recognition/Awards		50,000	50,000	50,000
5050- 01 Equipment Maintenance	0	0	0	0
5060- 01 Forms Creations	0	0	0	0
5100- 01 General Insurance	43,160	45,000	45,000	54,000
5160- 01 Map Production & Supplies	0	0	0	0
5170- 01 Mileage Reimbursements	215	4,000	4,000	4,000
5200- 01 Office Building Maintenance	269,666	250,000	250,000	270,000
5210- 01 Offsite Storage	0	0	0	0
5220- 01 Office Supplies	50,318	40,000	50,000	60,000
5250- 01 Postage	0	0	0	0
5260- 01 Professional Dues	7,480	7,500	8,000	8,230
5300- 01 Publications	2,098	12,000	15,000	15,000
5350- 01 Security	0	0	0	0
5380- 01 Telephone	0	0	0	0
5400- 01 Training	42,517	50,000	50,000	50,000
5500- 01 Utilities	93,367	125,000	125,000	125,000
5600- 01 Worker's Compensation	45,168	50,000	50,000	60,000
5900- 01 Contingency	1,525,258	250,000	250,000	250,000
	2,268,052	972,500	993,100	1,122,030
B. CAPITAL EXPENSES				
6000- 01 Furniture	28,274	1,500	1,500	1,500
6100- 01 Equipment	0	0	0	0
6150- 01 CAMA Hardware	0	0	0	0
	28,274	1,500	1,500	1,500
C. DEBT SERVICE	2	•	•	•
6500- 01 Building Purchase - Principal	0	0	0	0
6550- 01 Building Purchase - Interest	0	0	0	0
	0	0	0	0

## EXECUTIVE SERVICES BUDGET

	2024 ACTUAL EXPENSES	2024 APPROVED BUDGET	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
D. EMPLOYEE EXPENSES				
7000- 01 Salaries, Regular	1,265,245	1,260,141	1,248,827	1,406,230
7010- 01 Salaries, Overtime	1,348	12,000	5,000	5,000
7050- 01 Retirement	208,234	241,370	238,406	263,875
7060- 01 Payroll Taxes	1,350	1,944	1,944	2,268
7070- 01 Group Medical Insurance	102,067	140,500	140,500	162,007
7080- 01 Life Insurance	8,718	7,923	7,852	8,828
7090- 01 Medicare	19,749	20,801	20,535	22,818
7150- 01 TCDRS Retiree COLA	275,000	275,000	275,000	275,000
7200- 01 Sick Leave Buy Back Fund	117,715	50,000	50,000	50,000
7250- 01 Departure Contingency	122,356	70,000	70,000	70,000
,-	2,121,782	2,079,679	2,058,064	2,266,026
E. CONTRACT SERVICES EXPENSES				
7510- 01 Valuation Oil & Gas	0	0	0	0
7520- 01 Valuation Telecommunications	0	0	0	0
7530- 01 Election	0	0	1,000,000	750,000
7550- 01 Accounting & Auditing	47,607	50,000	50,000	50,000
7580- 01 Legal Services	0	0	0	0
7650- 01 Consulting Studies	24,238	10,000	10,000	30,000
7700- 01 Taxpayer Liason Officer	32,242	30,000	39,000	47,500
7750- 01 Contract Services Contingency	762	5,000	5,000	5,000
7800- 01 Temporary Services	0	5,000	5,000	5,000
	104,849	100,000	1,109,000	887,500
F. INFORMATION SYSTEMS EXPENSES	S			
8000- 01 Leases	0	0	0	0
8100- 01 Software Maintenance	0	0	0	0
8150- 01 Hardware Maintenance	0	0	0	0
8200- 01 Supplies	0	0	0	0
8300- 01 Services	0	0	0	0
-	0	0	0	0

## EXECUTIVE SERVICES BUDGET

	2024 ACTUAL EXPENSES	2024 APPROVED BUDGET	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
G. PROJECTS EXPENSES				
8510- 01 Aerial Maps	0	0	0	0
8640- 04 Homested Audit/ Outreach	0	0	0	0
8670- 01 Field Device Maintenance	0	0	0	0
8770- 01 Infrastructure Upgrade	0	0	0	0
8775- 01 Technology Improvements	0	0	0	0
8790- 01 CAMA Software	0	0	0	0
8795- 01 CAMA Enhancements	0	0	0	0
	0	0	0	0
H. OTHER EXPENSES				
9000- 01 Board of Directors Exp. Reimb.	1,233	4,000	4,000	4,000
9100- 01 Chief Appraiser Exp. Reimb.	4,606	8,000	8,000	8,000
	5,839	12,000	12,000	12,000
I. APPRAISAL REVIEW BOARD EXPEN	ISES			
9500- 01 Compensation	0	0	0	0
9520- 01 Training	0	0	0	0
9530- 01 Postage	0	0	0	0
9540- 01 Legal Services	0	0	0	0
9550- 01 ARB Contingency	0	0	0	00
	0	0	0	0
TOTAL	4,528,796	3,165,679	4,173,664	4,289,056

## INFORMATION SYSTEMS BUDGET

	2024 ACTUAL EXPENSES	2024 APPROVED BUDGET	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
A. OPERATING EXPENSES				
5005- 02 Advertising Public Notices	\$0	0	0	0
5010- 02 Auto Allowance	4,800	4,800	4,800	9,600
5015 02 Stipend	5,995	10,000	10,000	10,000
5020- 02 Copier Costs	2,342	3,360	3,360	3,360
5025- 02 Copier, FAX & Printer Supplies	651	500	500	1,000
5040- 02 Employee Programs	0	0	0	0
5050- 02 Equipment Maintenance	0	0	0	0
5060- 02 Forms Creations	0	0	0	0
5100- 02 Insurance	0	0	0	0
5160- 02 Map Production & Supplies	0	0	0	0
5170- 02 Mileage Reimbursements	0	0	0	0
5200- 02 Office Building Maintenance	0	0	0	0
5210- 02 Offsite Storage	20,799	25,000	25,000	25,000
5220- 02 Office Supplies	1,054	2,000	2,000	2,000
5250- 02 Postage	0	0	0	0
5260- 02 Professional Dues	285	450	450	0
5300- 02 Publications	0	0	0	0
5350- 02 Security	278,449	300,000	300,000	300,000
5380- 02 Voice and Data Communication	73,907	93,000	93,000	93,000
5400- 02 Training	21,875	35,000	35,000	35,000
5500- 02 Utilities	0	0	0	0
5600- 02 Worker's Compensation	0	0	0	0
5900- 02 Contingency	0	0	0	0
	410,157	474,110	474,110	478,960
B. CAPITAL EXPENSES				
6000- 02 Furniture	0	500	500	500
6100- 02 Equipment	73,307	112,000	112,000	112,000
6150- 02 CAMA Hardware	3,840	15,000	30,000	30,000
	77,147	127,500	142,500	142,500
C. DEBT SERVICE				
6500- 02 Building Purchase - Principal	0	0	0	0
6550- 02 Building Purchase - Interest	0	0	0	0
=	0	0	0	0

## INFORMATION SYSTEMS BUDGET

D. EMPLOYEE EXPENSES   844,523   937,270   1,009,432   1,176,770   1,000   02 Salaries, Regular   2,905   6,000   6,000   6,000   7050   02 Retirement   147,801   153,106   164,782   191,858   7060   02 Payroll Taxes   845   1,944   1,944   2,106   7070   02 Group Medical Insurance   78,748   121,595   121,594   125,447   7080   02 Life Insurance   3,625   5,901   6,353   7,401   7090   02 Medicare   12,678   13,721   14,767   17,194   7150   02 TCDRS Retiree COLA   0   0   0   0   0   0   0   0   0		2024 ACTUAL	2024 APPROVED	2025 APPROVED	
7000-         02         Salaries, Regular         844,523         937,270         1,009,432         1,176,770           7010-         02         Salaries, Overtime         2,905         6,000         6,000         6,000           7050-         02         Retirement         147,801         153,106         164,782         191,858           7060-         02         Payroll Taxes         845         1,944         1,944         2,106           7070-         02         Group Medical Insurance         78,748         121,595         121,594         125,447           7080-         02         Life Insurance         3,625         5,901         6,353         7,401           7090-         02         Medicare         12,678         13,721         14,767         17,194           7150-         02         TCDRS Retiree COLA         0         0         0         0         0           7200-         02         Sick Leave Buy Back Fund         0         0         0         0         0           7250-         02         Departure Contingency         0         0         0         0         0           7510-         02         Valuation Oil & Gas         0		EXPENSES	BUDGET	BUDGET	BUDGET
7010-         02         Salaries, Overtime         2,905         6,000         6,000         6,000           7050-         02         Retirement         147,801         153,106         164,782         191,858           7060-         02         Payroll Taxes         845         1,944         1,944         2,106           7070-         02         Group Medical Insurance         78,748         121,595         121,594         125,447           7080-         02         Life Insurance         3,625         5,901         6,353         7,401           7090-         02         Medicare         12,678         13,721         14,767         17,194           7150-         02         TCDRS Retiree COLA         0         0         0         0           7200-         02         Sick Leave Buy Back Fund         0         0         0         0           7200-         02         Sick Leave Buy Back Fund         0         0         0         0           7250-         02         Departure Contingency         0         0         0         0           7510-         02         Valuation Gil & Gas         0         0         0         0           75	D. EMPLOYEE EXPENSES				
7010-         02         Salaries, Overtime         2,905         6,000         6,000         6,000           7050-         02         Retirement         147,801         153,106         164,782         191,858           7060-         02         Payroll Taxes         845         1,944         1,944         2,106           7070-         02         Group Medical Insurance         78,748         121,595         121,594         125,447           7080-         02         Life Insurance         3,625         5,901         6,353         7,401           7090-         02         Medicare         12,678         13,721         14,767         17,194           7150-         02         TCDRS Retiree COLA         0         0         0         0           7200-         02         Sick Leave Buy Back Fund         0         0         0         0           7200-         02         Sick Leave Buy Back Fund         0         0         0         0           7250-         02         Departure Contingency         0         0         0         0           7510-         02         Valuation Gil & Gas         0         0         0         0           75	7000- 02 Salaries, Regular	844,523	937,270	1,009,432	1,176,770
7060-         02 Payroll Taxes         845         1,944         1,944         2,106           7070-         02 Group Medical Insurance         78,748         121,595         121,594         125,447           7080-         02 Life Insurance         3,625         5,901         6,353         7,401           7090-         02 Medicare         12,678         13,721         14,767         17,194           7150-         02 TCDRS Retiree COLA         0         0         0         0           7200-         02 Sick Leave Buy Back Fund         0         0         0         0           7250-         02 Departure Contingency         0         0         0         0           7510-         02 Valuation Glade         0         0         0         0           7520-         02 Valuation Telecommunications         0         0         0         0           7550-         02 Leagl Services         <	·	2,905	6,000	6,000	6,000
7070-         02 Group Medical Insurance         78,748         121,595         121,594         125,447           7080-         02 Life Insurance         3,625         5,901         6,353         7,401           7090-         02 Medicare         12,678         13,721         14,767         17,194           7150-         02 TCDRS Retiree COLA         0         0         0         0           7200-         02 Sick Leave Buy Back Fund         0         0         0         0           7250-         02 Departure Contingency         0         0         0         0           7510-         02 Valuation Gil & Gas         0         0         0         0           7510-         02 Valuation Telecommunications         0         0         0         0           7550-         02 Consulting Studies	7050- 02 Retirement	147,801	153,106	164,782	191,858
7080- 02 Life Insurance         3,625         5,901         6,353         7,401           7090- 02 Medicare         12,678         13,721         14,767         17,194           7150- 02 TCDRS Retiree COLA         0         0         0         0           7200- 02 Sick Leave Buy Back Fund         0         0         0         0           7250- 02 Departure Contingency         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           7510- 0         0         0         0         0         0           7550- 0         0         0         0         0         0         0           7550- 02 Legal Services         0         0         0         0         0         0         0           7650- 02 Consulting Studies         0         0         0         0         <	7060- 02 Payroll Taxes	845	1,944	1,944	2,106
7090-         02 Medicare         12,678         13,721         14,767         17,194           7150-         02 TCDRS Retiree COLA         0         0         0         0           7200-         02 Sick Leave Buy Back Fund         0         0         0         0           7250-         02 Departure Contingency         0         0         0         0           1,091,125         1,239,537         1,324,872         1,526,776           E. CONTRACT SERVICES EXPENSES           7510-         02 Valuation Oil & Gas         0         0         0         0           7520-         02 Valuation Telecommunications         0         0         0         0         0           7550-         02 Accounting & Auditing         0	7070- 02 Group Medical Insurance	78,748	121,595	121,594	125,447
7150- 02 TCDRS Retiree COLA         0         0         0         0           7200- 02 Sick Leave Buy Back Fund         0         0         0         0           7250- 02 Departure Contingency         0         0         0         0           1,091,125         1,239,537         1,324,872         1,526,776           E. CONTRACT SERVICES EXPENSES           7510- 02 Valuation Oil & Gas         0         0         0         0           7520- 02 Valuation Telecommunications         0         0         0         0           7550- 02 Accounting & Auditing         0         0         0         0           7580- 02 Legal Services         0         0         0         0           7650- 02 Consulting Studies         0         0         0         0           7750- 02 Consulting Studies         0         0         0         0           7750- 02 Contract Services Contingency         0         40,000         40,000         40,000           7800- 02 Temporary Services         0         0         0         0           0         0         0         0         0           0         0         0         0         0	7080- 02 Life Insurance	3,625	5,901	6,353	7,401
7200-         02         Sick Leave Buy Back Fund         0         0         0         0           7250-         02         Departure Contingency         0         0         0         0           1,091,125         1,239,537         1,324,872         1,526,776           E. CONTRACT SERVICES EXPENSES           7510-         02         Valuation Oil & Gas         0         0         0         0           7520-         02         Valuation Telecommunications         0         0         0         0         0           7550-         02         Accounting & Auditing         0	7090- 02 Medicare	12,678	13,721	14,767	17,194
T250- 02 Departure Contingency	7150- 02 TCDRS Retiree COLA	0	0	0	0
1,091,125   1,239,537   1,324,872   1,526,776	7200- 02 Sick Leave Buy Back Fund	0	0	0	0
E. CONTRACT SERVICES EXPENSES  7510- 02 Valuation Oil & Gas	7250- 02 Departure Contingency	0	0	0	0
7510- 02 Valuation Oil & Gas       0       0       0       0         7520- 02 Valuation Telecommunications       0       0       0       0         7550- 02 Accounting & Auditing       0       0       0       0         7580- 02 Legal Services       0       0       0       0         7650- 02 Consulting Studies       0       0       0       0         7700- 02 Taxpayer Liason Officer       0       0       0       0         7750- 02 Contract Services Contingency       0       40,000       40,000       40,000         7800- 02 Temporary Services       0       0       0       0         0       40,000       40,000       40,000       40,000     F. INFORMATION SYSTEMS EXPENSES  8000- 02 Leases  74223 74,580 78,600 91,248 8100- 02 Software Maintenance 491,310 423,330 446,835 615,835 8150- 02 Hardware Maintenance 12,786 43,000 43,000 43,000 43,000 8200- 02 Supplies 21,258 60,000 60,00		1,091,125	1,239,537	1,324,872	1,526,776
7510- 02 Valuation Oil & Gas       0       0       0       0         7520- 02 Valuation Telecommunications       0       0       0       0         7550- 02 Accounting & Auditing       0       0       0       0         7580- 02 Legal Services       0       0       0       0         7650- 02 Consulting Studies       0       0       0       0         7700- 02 Taxpayer Liason Officer       0       0       0       0         7750- 02 Contract Services Contingency       0       40,000       40,000       40,000         7800- 02 Temporary Services       0       0       0       0         0       40,000       40,000       40,000       40,000     F. INFORMATION SYSTEMS EXPENSES  8000- 02 Leases  74223 74,580 78,600 91,248 8100- 02 Software Maintenance 491,310 423,330 446,835 615,835 8150- 02 Hardware Maintenance 12,786 43,000 43,000 43,000 43,000 8200- 02 Supplies 21,258 60,000 60,00					
7520- 02 Valuation Telecommunications         0         0         0         0           7550- 02 Accounting & Auditing         0         0         0         0           7580- 02 Legal Services         0         0         0         0           7650- 02 Consulting Studies         0         0         0         0           7700- 02 Taxpayer Liason Officer         0         0         0         0           7750- 02 Contract Services Contingency         0         40,000         40,000         40,000           7800- 02 Temporary Services         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0           0         0         0         0         0 <td></td> <td></td> <td></td> <td></td> <td></td>					
7550- 02 Accounting & Auditing         0         0         0         0           7580- 02 Legal Services         0         0         0         0           7650- 02 Consulting Studies         0         0         0         0           7700- 02 Taxpayer Liason Officer         0         0         0         0           7750- 02 Contract Services Contingency         0         40,000         40,000         40,000           7800- 02 Temporary Services         0         0         0         0           0         40,000         40,000         40,000         40,000    F. INFORMATION SYSTEMS EXPENSES  8000- 02 Leases  74223 74,580 78,600 91,248 8100- 02 Software Maintenance 491,310 423,330 446,835 615,835 8150- 02 Hardware Maintenance 12,786 43,000 43,000 43,000 43,000 8200- 02 Supplies 21,258 60,000 60,000 60,000 8300- 02 Services 14,684 35,600 25,000 25,000		0	0	0	0
7580- 02 Legal Services 0 0 0 0 0 0 7650- 02 Consulting Studies 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0	0	-	ū
7650- 02 Consulting Studies 0 0 0 0 0 0 0 7700- 02 Taxpayer Liason Officer 0 0 0 0 0 0 0 7750- 02 Contract Services Contingency 0 40,000 40,000 40,000 40,000 7800- 02 Temporary Services 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	_	0	0	_	0
7700- 02 Taxpayer Liason Officer 0 0 0 0 0 0 7750- 02 Contract Services Contingency 0 40,000 40,000 40,000 7800- 02 Temporary Services 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	=	0	_	_	•
7750- 02 Contract Services Contingency       0       40,000       40,000       40,000       40,000         7800- 02 Temporary Services       0       0       0       0       0         6       40,000       40,000       40,000       40,000         7       40,000       40,000       40,000         8       40,000       40,000       40,000         8       100- 02 Leases       74223       74,580       78,600       91,248         8       100- 02 Software Maintenance       491,310       423,330       446,835       615,835         8       150- 02 Hardware Maintenance       12,786       43,000       43,000       43,000         8       200- 02 Supplies       21,258       60,000       60,000       60,000         8       200- 02 Services       14,684       35,600       25,000       25,000	<del>-</del>	0	0	0	0
7800- 02 Temporary Services         0         0         0         0         0           The importance of the color of t	• •	0			•
0         40,000         40,000         40,000           F. INFORMATION SYSTEMS EXPENSES         8000- 02 Leases         74223         74,580         78,600         91,248           8100- 02 Software Maintenance         491,310         423,330         446,835         615,835           8150- 02 Hardware Maintenance         12,786         43,000         43,000         43,000           8200- 02 Supplies         21,258         60,000         60,000         60,000           8300- 02 Services         14,684         35,600         25,000         25,000			•		
F. INFORMATION SYSTEMS EXPENSES  8000- 02 Leases 74223 74,580 78,600 91,248  8100- 02 Software Maintenance 491,310 423,330 446,835 615,835  8150- 02 Hardware Maintenance 12,786 43,000 43,000 43,000  8200- 02 Supplies 21,258 60,000 60,000 60,000  8300- 02 Services 14,684 35,600 25,000 25,000	7800- 02 Temporary Services				
8000- 02 Leases       74223       74,580       78,600       91,248         8100- 02 Software Maintenance       491,310       423,330       446,835       615,835         8150- 02 Hardware Maintenance       12,786       43,000       43,000       43,000         8200- 02 Supplies       21,258       60,000       60,000       60,000         8300- 02 Services       14,684       35,600       25,000       25,000		0	40,000	40,000	40,000
8000- 02 Leases       74223       74,580       78,600       91,248         8100- 02 Software Maintenance       491,310       423,330       446,835       615,835         8150- 02 Hardware Maintenance       12,786       43,000       43,000       43,000         8200- 02 Supplies       21,258       60,000       60,000       60,000         8300- 02 Services       14,684       35,600       25,000       25,000	F INFORMATION SYSTEMS EXPENSES				
8100- 02 Software Maintenance       491,310       423,330       446,835       615,835         8150- 02 Hardware Maintenance       12,786       43,000       43,000       43,000         8200- 02 Supplies       21,258       60,000       60,000       60,000         8300- 02 Services       14,684       35,600       25,000       25,000		74223	74 580	78.600	91,248
8150- 02 Hardware Maintenance       12,786       43,000       43,000       43,000         8200- 02 Supplies       21,258       60,000       60,000       60,000         8300- 02 Services       14,684       35,600       25,000       25,000					
8200- 02 Supplies       21,258       60,000       60,000       60,000         8300- 02 Services       14,684       35,600       25,000       25,000				-	
8300- 02 Services 14,684 35,600 25,000 25,000					·
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#### INFORMATION SYSTEMS BUDGET

	2024 ACTUAL EXPENSES	2024 APPROVED BUDGET	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
G. PROJECTS EXPENSES				
8510- 02 Aerial Maps	0	0	0	0
8640- 02 Homested Audit/ Outreach	0	0	0	0
8670- 02 Field Device Maintenance	214,475	201,156	226,092	306,282
8770- 02 Infrastructure Upgrade	100,000	100,000	100,000	100,000
8775- 02 Technology Improvements	132,451	200,000	100,000	200,000
8790- 02 CAMA Software	493,666	583,502	693,311	658,657
8795- 02 CAMA Enhancements	100,000	100,000	150,000	200,000
	1,040,592	1,184,658	1,269,403	1,464,939
H. OTHER EXPENSES 9000- 02 Board of Directors Exp. Reimb. 9100- 02 Chief Appraiser Exp. Reimb.	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPENS	0 ES	0	0	0
9500- 02 Compensation	0	0	0	0
9520- 02 Training	0	0	0	0
9530- 02 Postage	0	0	0	0
9540- 02 Legal Services	0	0	0	0
9550- 02 ARB Contingency	0	0	0	0
	0	0	0	0
TOTAL	3,233,282	3,702,315	3,904,320	4,488,258

# GEOGRAPHIC INFORMATION SYSTEMS BUDGET

	2024	2024	2025	2026
	ACTUAL	APPRO VED	APPRO VED	PROPOSED
	<b>EXPENSES</b>	BUDGET	BUDGET	BUDGET
A. O PERATING EXPENSES				
5005-03 Advertising Public Notices	0	0	0	0
5010-03 Auto Allowance	\$4,800	4,800	4,800	9,600
5015- 03 Stipend	2,000	2,000	2,000	2,000
5020- 03 Copier Costs	1,885	1,560	1,560	1,646
5025-03 Copier, FAX & Printer Supplie	1,149	1,100	1,100	1,150
5040-03 Employee Programs	0	0	0	0
5050-03 Equipment Maintenance	0	0	0	0
5060-03 Forms Creations	0	0	0	0
5100- 03 Insurance	0	0	0	0
5160-03 Map Production & Supplies	1,723	3,550	3,550	3,550
5170-03 Mileage Reimbursements	0	0	0	0
5200-03 Office Building Maintenance	0	0	0	0
5210- 03 Offsite Storage	0	0	0	0
5220- 03 Office Supplies	2,513	5,000	5,000	5,000
5250- 03 Postage	0	0	0	0
5260-03 Professional Dues	358	500	500	500
5300-03 Publications	0	10	0	0
5350- 03 Security	0	0	0	0
5380-03 Telephone	0	0	0	0
5400- 03 Training	2,750	26,500	30,100	30,100
5500-03 Utilities	0	0	0	0
5600-03 Worker's Compensation	0	0	0	0
5900-03 Contingency	0	0	0	0
	17,178	45,020	48,610	53,546
B. CAPITAL EXPENSES				
6000-03 Furniture	0	500	500	500
6100-03 Equipment	0	0	0	0
6150- 03 CAMA Hardware	0	0	0	0
	0	500	500	500
C. DEBT SERVICE				
6500-03 Building Purchase - Principal	0	0	0	0
6550- 03 Building Purchase - Interest	0	0	0	0
-	0	0	0	0

# GEOGRAPHIC INFORMATION SYSTEMS BUDGET

		2024	2024	2025	2026
		ACTUAL		APPRO VED	
		EXPENSES	BUDGET	BUDGET	BUDGET
D.	EMPLO YEE EXPENSES				
	7000 03 Salaries, Regular	1,052,192	1,161,273	1,186,543	1,285,518
	7010 03 Salaries, Overtime	12,186	5,000	10,000	10,000
	7050 03 Retirement	177,454	189,188	194,086	210,100
	7060 03 Payroll Taxes	2,053	3,240	3,240	3,402
	7070 03 Group Medical Insurance	133,075	202,656	202,656	202,646
	7080 03 Life Insurance	5,069	7,304	7,462	8,082
	7090 03 Medicare	15,311	16,911	17,350	18,785
	7150 03 TCDRS Retiree COLA	0	0	0	0
	7200 03 Sick Leave Buy Back Fund	0	0	0	0
	7250 03 Departure Contingency	0	0	00	0
		1,397,340	1,585,572	1,621,337	1,738,533
E.	CONTRACT SERVICES EXPENSES				
	7510 03 Valuation Oil & Gas	0	0	0	0
	7520 03 Valuation Telecommunications	0	0	0	0
	7550 03 Accounting & Auditing	0	0	0	0
	7580 03 Legal Services	0	0	0	0
	7650 03 Consulting Studies	0	0	0	0
	7700 03 Taxpayer Liason Officer	0	0	0	0
	7750 03 Contract Services Contingency	0	0	0	0
	7800 03 Temporary Services	0	0	0	0
		0	0	0	0
F.	INFORMATION SYSTEMS EXPENSE	S			
	8000 03 Leases	0	0	0	0
	8100 03 Software Maintenance	0	0	0	0
	8150 03 Hardware Maintenance	0	0	0	0
	8200 03 Supplies	0	0	0	0
	8300 03 Services	0	0	0	0
	-	0	0	0	0

#### GEOGRAPHIC INFORMATION SYSTEMS BUDGET

	2024 ACTUAL	2024 APPRO VED		
	EXPENSES	BUDGET	BUDGET	BUDGET
G. PRO JECTS EXPENSES				
8510 03 Aerial Maps	240,000	240,000	240,000	250,000
8640 04 Homested Audit/ Outreach	0	0	0	0
8670 03 Field Device Maintenance	0	0	0	0
8770 03 Infrastructure Upgrade	0	0	0	0
8775 03 Technology Improvements	0	0	0	0
8790 03 CAMA Software	0	0	0	0
8795 03 CAMA Enhancements	0	0	0	0
	240,000	240,000	240,000	250,000
H. OTHER EXPENSES				
9000 03 Board of Directors Exp. Reimb	. 0	0	0	0
9100 03 Chief Appraiser Exp. Reimb.	0	0	0	0
Proceedings of the control of the co	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPE	ences.			
9500 03 Compensation	0	0	0	0
9520 03 Training	0	0	0	0
9530 03 Postage	0	0	0	0
9540 03 Legal Services	0	0	0	0
9550 03 ARB Contingency	0	0	0	0
9330 03 ARB Contingency	0	0	0	0
	U	U	U	U
TOTAL	1 (54 510	1 971 002	1 010 447	2 042 570
TOTAL	1,654,518	1,871,092	1,910,447	2,042,579

## CUSTOMER INFORMATION & ASSISTANCE BUDGET

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	<b>EXPENSES</b>	BUDGET	BUDGET	BUDGET
A. OPERATING EXPENSES				
5005 04 Advertising Public Notices	\$0	43,000	50,000	0
5010-04 Auto Allowance	28,400	19,200	38,400	33,600
5015-04 Stipend	0	2,000	2,000	2,000
5020- 04 Copier Costs	11,565	16,000	12,282	12,620
5025- 04 Copier, FAX & Printer Supplies	5,985	22,000	20,000	10,000
5040- 04 Employee Programs	0	0	0	0
5050- 04 Equipment Maintenance	0	350	350	350
5060- 04 Forms Creations	193,332	366,775	225,000	225,000
5100-04 Insurance	0	0	0	0
5160-04 Map Production & Supplies	0	0	0	0
5170-04 Mileage Reimbursements	0	0	0	0
5200- 04 Office Building Maintenance	0	0	0	0
5210- 04 Offsite Storage	0	0	0	0
5220- 04 Office Supplies	10,116	16,000	18,000	15,000
5250- 04 Postage	547,889	694,362	681,157	729,557
5260- 04 Professional Dues	45	1,470	1,620	1,620
5300- 04 Publications	5,426	10,000	10,000	10,000
5350- 04 Security	0	0	0	0
5380- 04 Telephone	0	0	0	0
5400- 04 Training	5,395	11,500	13,500	13,500
5500- 04 Utilities	0	0	0	0
5600- 04 Worker's Compensation	0	0	0	0
5900- 04 Contingency	0	0	0	0
	808,153	1,202,657	1,072,309	1,053,247
B. CAPITAL EXPENSES				
6000 04 Furniture	10,682	15,000	12,000	20,000
6100 04 Equipment	0	0	0	0
6150-04 CAMA Hardware	0	0	0	0
	10,682	15,000	12,000	20,000
C. DEBT SERVICE				
6500 04 Building Purchase - Principal	0	0	0	0
6550-04 Building Purchase - Interest	0	0	0	0
( <del>-</del>	0	0	0	0

# CUSTOMER INFORMATION & ASSISTANCE BUDGET

	2024	2024	2025	2026
	ACTUAL EXPENSES	APPROVED BUDGET	APPROVED BUDGET	BUDGET
D. EMPLOYEE EXPENSES				
7000 04 Salaries, Regular	1,793,650	1,880,041	2,178,452	2,187,390
7010 04 Salaries, Overtime	45,281	100,000	100,000	100,000
7050-04 Retirement	303,045	320,856	369,139	370,585
7060-04 Payroll Taxes	8,054	6,642	7,290	7,290
7070 04 Group Medical Insurance	289,293	415,445	455,976	434,241
7080 04 Life Insurance	8,292	11,805	13,673	13,729
7090-04 Medicare	26,756	28,876	33,203	33,332
7150-04 TCDRS Retiree COLA	0	0	0	0
7200 04 Sick Leave Buy Back Fund	0	0	0	0
7250 04 Departure Contingency	0	0	0	0
	2,474,371	2,763,665	3,157,733	3,146,567
E CONTRA OT CERVICES EVBENCES				
E. CONTRACT SERVICES EXPENSES	0	0	0	0
7510 04 Valuation Oil & Gas	0	0	0	0
7520 04 Valuation Telecommunications	_	0	0	0
7550 04 Accounting & Auditing	0	0	0	0
7580 04 Legal Services	0	0	0	0
7650-04 Consulting Studies	0	0	0	0
7700 04 Taxpayer Liaison Officer	_	0	0	0
7750-04 Contract Services Contingency	149.252	=	165,000	165,000
7800-04 Temporary Services	148,353 148,353	165,000 165,000	165,000	165,000
	140,000	100,000	100,000	100,000
F. INFORMATION SYSTEMS EXPENSE	ES			
8000 04 Leases	0	0	0	0
8100 04 Software Maintenance	0	0	0	0
8150 04 Hardware Maintenance	0	0	0	0
8200 04 Supplies	0	0	0	0
8300 04 Services	0	0	0	00
	0	0	0	0

# CUSTOMER INFORMATION & ASSISTANCE BUDGET

	2024 ACTUAL	2024	2025 APPROVED	2026 PROPOSED
	EXPENSES	BUDGET	BUDGET	BUDGET
G. PROJECTS EXPENSES				
8510 04 Aerial Maps	0	0	0	0
8640 04 Homestead Audit/ Outreach	0	10,000	10,000	0
8670 04 Field Device Maintenance	0	0	0	0
8770 04 Infrastructure Upgrade	0	0	0	0
8775 04 Technology Improvements	0	0	0	0
8790 04 CAMA Software	0	0	0	0
8795 04 CAMA Enhancements	0	0	0	0
	0	10,000	10,000	0
H. OTHER EXPENSES				
9000 04 Board of Directors Exp. Reimb.	0	0	0	0
9100-04 Chief Appraiser Exp. Reimb.	0	0	0	0
·-	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPE	NSES			
9500 04 Compensation	820,895	630,000	900,000	900,000
9520 04 Training	2,900	6,925	6,920	6,920
9530 04 Postage	195,698	181,850	203,832	267,990
9540 04 Legal Services	10,063	65,000	65,000	25,000
9550 04 ARB Contingency	0	1,500	0	0
•	1,029,556	885,275	1,175,752	1,199,910
TOTAL	4,471,115	5,041,597	5,592,794	5,584,724

#### RESIDENTIAL BUDGET

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	<b>EXPENSES</b>	BUDGET	BUDGET	BUDGET
A. OPERATING EXPENSES				
5005 05 Advertising Public Notices	0	0	0	0
5010-05 Auto Allowance	\$485,767	499,200	518,400	537,600
5015-05 Stipend	6,500	10,000	12,000	10,000
5020- 05 Copier Costs	6,332	9,670	9,670	7,554
5025-05 Copier, FAX & Printer Supplies	747	3,000	3,000	3,000
5040- 05 Employee Programs	0	0	0	0
5050-05 Equipment Maintenance	0	0	0	0
5060- 05 Forms Creations	0	0	0	0
5100-05 Insurance	0	0	0	0
5160-05 Map Production & Supplies	0	1,000	0	0
5170-05 Mileage Reimbursements	0	0	0	0
5200- 05 Office Building Maintenance	0	0	0	0
5210- 05 Offsite Storage	0	0	0	0
5220- 05 Office Supplies	6,648	10,000	10,000	10,000
5250- 05 Postage	0	0	0	0
5260- 05 Professional Dues	3,270	11,720	11,430	11,475
5300- 05 Publications	24,905	69,000	57,000	57,000
5350- 05 Security	0	0	0	0
5380- 05 Telephone		0	0	0
5400- 05 Training	24,730	63,880	60,155	60,390
5500- 05 Utilities	0	0	0	0
5600-05 Worker's Compensation	0	0	0	0
5900- 05 Contingency	0	0	0	0
	558,899	677,470	681,655	697,019
B. CAPITAL EXPENSES				
6000 05 Furniture	694	10,000	25,000	25,000
6100 05 Equipment	0	0	0	0
6150-05 CAMA Hardware	0	0	0	0
	694	10,000	25,000	25,000
C. DEBT SERVICE				
6500 05 Building Purchase - Principal	0	0	0	0
6550 05 Building Purchase - Interest	0	0	0	0
-	0	0	0	0

#### RESIDENTIAL BUDGET

	2024	2024	2025	2026
	ACTUAL .	APPROVED BUDGET	APPROVED BUDGET	PROPOSED BUDGET
D. EMPLOYEE EXPENSES				
7000 05 Salaries, Regular	3,514,569	3,890,837	3,925,963	4,005,778
7010 05 Salaries, Overtime	2,293	5,000	5,000	5,000
7050 05 Retirement	656,535	630,832	636,515	649,429
7060 05 Payroll Taxes	6,650	10,368	10,368	10,368
7070 05 Group Medical Insurance	455,387	648,499	648,499	617,587
7080 05 Life Insurance	15,264	24,396	24,616	25,116
7090-05 Medicare	57,259	61,188	61,697	62,854
7150-05 TCDRS Retiree COLA	0	0	0	0
7200 05 Sick Leave Buy Back Fund	0	0	0	0
7250 05 Departure Contingency	0	0	0	0
	4,707,957	5,271,120	5,312,658	5,376,132
T. COMED A CT CEDY MCEC EMPENCES				
E. CONTRACT SERVICES EXPENSES		0	0	•
7510 05 Valuation Oil & Gas	0	0	0	0
7520 05 Valuation Telecommunications	0	0	0	0
7550 05 Accounting & Auditing	0	0	0	0
7580 05 Legal Services	0	0	0	0
7650-05 Consulting Studies	0	0	0	0
7700-05 Taxpayer Liason Officer	0	0	0	0
7750-05 Contract Services Contingency	0	0	0	0
7800 05 Temporary Services	0	0	0	0
	0	0	0	0
F. INFORMATION SYSTEMS EXPENSI	ES			
8000· 05 Leases	0	0	0	0
8100 05 Software Maintenance	0	0	0	0
8150 05 Hardware Maintenance	0	0	0	0
8200·05 Supplies	0	0	0	0
8300 05 Services	0	0	0	0
,-	0	0	0	0

## RESIDENTIAL BUDGET

	2024	2024	2025	2026
	<b>ACTUAL</b>	APPROVED	APPROVED	PROPOSED
	<b>EXPENSES</b>	BUDGET	BUDGET	BUDGET
G. PROJECTS EXPENSES				
8510 05 Aerial Maps	0	0	0	0
8640 08 Homested Audit/ Outreach	0	0	0	0
8670 05 Field Device Maintenance	0	0	0	0
8770-05 Infrastructure Upgrade	0	0	0	0
8775 05 Technology Improvements	0	0	0	0
8790 05 CAMA Software	0	0	0	0
8795 05 CAMA Enhancements	0	0	0	0
	0	0	0	0
H. OTHER EXPENSES				
9000 05 Board of Directors Exp. Reimb.	0	0	0	0
9100 05 Chief Appraiser Exp. Reimb.	0	0	0	0
	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPE	ENSES			
9500 05 Compensation	0	0	0	0
9520 05 Training	0	0	0	0
9530-05 Postage	0	0	0	0
9540 05 Legal Services	0	0	0	0
9550 05 ARB Contingency	0	0	0	0
,	0	0	0	0
TOTAL	5,267,550	5,958,590	6,019,313	6,098,152

## COMMERCIAL BUDGET

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	<b>EXPENSES</b>	BUDGET	BUDGET	<b>BUDGET</b>
A. OPERATING EXPENSES				
5005 06 Advertising Public Notices	0	0	0	0
5010-06 Auto Allowance	\$141,676	144,000	163,200	163,200
5015-06 Stipend	0	5,000	5,000	5,000
5020- 06 Copier Costs	2,213	2,592	2,030	2,760
5025- 06 Copier, FAX & Printer Supplies	559	6,695	6,700	6,700
5040- 06 Employee Programs	0	0	0	0
5050- 06 Equipment Maintenance	0	0	0	0
5060- 06 Forms Creations	0	0	0	0
5100- 06 Insurance	0	0	0	0
5160-06 Map Production & Supplies	0	0	0	0
5170- 06 Mileage Reimbursements	0	0	0	0
5200- 06 Office Building Maintenance	0	0	0	0
5210- 06 Offsite Storage	0	0	0	0
5220- 06 Office Supplies	2,042	4,480	4,500	4,500
5250- 06 Postage	0	0	0	0
5260- 06 Professional Dues	1,580	4,947	4,778	5,102
5300- 06 Publications	160,287	179,440	192,819	214,475
5350- 06 Security	0	0	0	0
5380- 06 Telephone	0	0	0	0
5400- 06 Training	12,337	40,708	41,327	44,995
5500-06 Utilities	0	0	0	0
5600- 06 Worker's Compensation	0	0	0	0
5900- 06 Contingency	0	0	0	0
: <del>-</del>	320,694	387,862	420,354	446,732
B. CAPITAL EXPENSES	· · · · · ·			2.500
6000 06 Furniture	1,750	3,500	3,500	3,500
6100-06 Equipment	0	0	0	0
6150-06 CAMA Hardware	0	0	0	0
	1,750	3,500	3,500	3,500
C. DEBT SERVICE				
6500 06 Building Purchase - Principal	0	0	0	0
6550 06 Building Purchase - Interest	0	0	0	0
5-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	0	0	0	0

# COMMERCIAL BUDGET

	2024	2024	2025	2026
			APPROVED	
	<b>EXPENSES</b>	BUDGET	BUDGET	BUDGET
D. EMPLOYEE EXPENSES				
7000 06 Salaries, Regular	1,158,911	1,296,852	1,364,536	1,146,636
7010 06 Salaries, Overtime	2,599	8,350	8,350	8,350
7050 06 Retirement	216,511	211,667	222,618	187,362
7060-06 Payroll Taxes	1,579	3,078	3,078	2,754
7070 06 Group Medical Insurance	119,443	192,523	192,523	164,047
7080 06 Life Insurance	4,149	8,153	8,577	7,212
7090-06 Medicare	18,863	20,805	21,786	18,626
7150-06 TCDRS Retiree COLA	0	0	0	0
7200 06 Sick Leave Buy Back Fund	0	0	0	0
7250 06 Departure Contingency	0	0	0	0_
	1,522,055	1,741,428	1,821,468	1,534,987
E. CONTRACT SERVICES EXPENSES				
7510 06 Valuation Oil & Gas	0	0	0	0
7520 06 Valuation Telecommunications	0	0	0	0
7550 06 Accounting & Auditing	0	0	0	0
7580 06 Legal Services	0	0	0	0
7650 06 Consulting Studies	0	0	0	0
7700 06 Taxpayer Liason Officer	0	0	0	0
7750 06 Contract Services Contingency	0	0	0	0
7800 06 Temporary Services	0	0	0	0
	0	0	0	0
F. INFORMATION SYSTEMS EXPENSI				
8000 06 Leases	0	0	0	0
8100-06 Software Maintenance	0	0	0	0
8150-06 Hardware Maintenance	0	0	0	0
8200 06 Supplies	0	0	0	0
8300-06 Services	0	0	0	0
	0	0	0	0

## COMMERCIAL BUDGET

	2024 ACTUAL		2025 APPROVED	
	<b>EXPENSES</b>	BUDGET	BUDGET	BUDGET
G. PROJECTS EXPENSES				
8510 06 Aerial Maps	0	0	0	0
8640 04 Homested Audit/ Outreach	0	0	0	0
8670 06 Field Device Maintenance	0	0	0	0
8770 06 Infrastructure Upgrade	0	0	0	0
8775 06 Technology Improvements	0	0	0	0
8790 06 CAMA Software	0	0	0	0
8795 06 CAMA Enhancements	0	0	0	0
	0	0	0	0
H. OTHER EXPENSES  9000-06 Board of Directors Exp. Reimb.  9100-06 Chief Appraiser Exp. Reimb.	0	0	0 0	0 0 0
I. APPRAISAL REVIEW BOARD EXPE	NSES			
9500 06 Compensation	0	0	0	0
9520 06 Training	0	0	0	0
9530 06 Postage	0	0	0	0
9540 06 Legal Services	0	0	0	0
9550 06 ARB Contingency	0	0	0	0
	0	0	0	0
TOTAL	1,844,499	2,132,790	2,245,322	1,985,219

## PERSONAL PROPERTY BUDGET

	2024	2024	2025	2026
	ACTUAL EXPENSES	APPROVED BUDGET	APPROVED BUDGET	BUDGET
A. OPERATING EXPENSES	EAFENSES	DUDGEI	BUDGET	BUDGET
5005.07 Advertising Public Notices	0	0	0	0
5010-07 Auto Allowance	\$134,659	144,000	144,000	134,400
5015-07 Auto Allowance 5015-07 Stipend	0	0	0	0
5020- 07 Copier Costs	2,624	3,600	3,492	3,492
5025- 07 Copier, FAX & Printer Supplies		1,150	1,150	1,150
5040- 07 Employee Programs	0	0	0	0
5050- 07 Employee Hograms 5050- 07 Equipment Maintenance	0	0	0	0
5060- 07 Forms Creations	0	0	0	0
5100- 07 Insurance	0	0	0	0
5160- 07 Map Production & Supplies	0	0	0	0
5170- 07 Mileage Reimbursements	0	0	0	0
5200- 07 Office Building Maintenance	0	0	0	0
5210- 07 Offsite Storage	0	0	0	0
5220- 07 Office Supplies	2,463	2,500	2,500	2,500
5250- 07 Postage	0	0	0	0
5260- 07 Professional Dues	755	1,195	1,150	1,240
5300- 07 Publications	16,889	7,500	12,000	12,000
5350- 07 Security	0	0	0	0
5380- 07 Telephone	0	0	0	0
5400- 07 Training	5,366	20,690	18,690	17,190
5500- 07 Utilities	0	0	0	0
5600- 07 Worker's Compensation	0	0	0	0
5900- 07 Contingency	0	0	0	0
	163,115	180,635	182,982	171,972
B. CAPITAL EXPENSES				
6000 07 Furniture	0	4,500	4,500	4,500
6100 07 Equipment	0	0	0	0
6150 07 CAMA Hardware	0	0	0	0
	0	4,500	4,500	4,500
C. DEBT SERVICE				
6500-07 Building Purchase - Principal	0	0	0	0
6550-07 Building Purchase - Interest	0	0	0	0
	0	0	0	0

#### PERSONAL PROPERTY BUDGET

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	
	<b>EXPENSES</b>	BUDGET	BUDGET	BUDGET
D. EMPLOYEE EXPENSES				
7000 07 Salaries, Regular	1,055,932	1,112,718	1,072,131	1,097,866
7010 07 Salaries, Overtime	17,819	25,000	25,000	25,000
7050-07 Retirement	211,162	184,568	178,001	182,165
7060 07 Payroll Taxes	1,614	2,916	2,916	2,916
7070 07 Group Medical Insurance	111,488	182,390	182,390	173,696
7080 07 Life Insurance	3,777	7,000	6,745	6,907
7090 07 Medicare	18,222	17,854	17,266	17,639
7150 07 TCDRS Retiree COLA	0	0	0	0
7200 07 Sick Leave Buy Back Fund	0	0	0	0
7250 07 Departure Contingency	0	0	0	0
	1,420,014	1,532,446	1,484,449	1,506,189
E. CONTRACT SERVICES EXPENSES				
7510-07 Valuation Oil & Gas	30,388	38,000	38,000	32,000
7520-07 Valuation Telecommunications	28,944	40,000	40,000	49,000
7550 07 Accounting & Auditing	0	0	0	0
7580-07 Legal Services	0	0	0	0
7650-07 Legal Services 7650-07 Consulting Studies	0	0	0	0
7700-07 Taxpayer Liason Officer	0	0	0	0
7750-07 Contract Services Contingency	(33)	800	800	0
7800.07 Temporary Services	25,097	9,500	16,000	25,000
, doo or Tomporary sorrious	84,396	88,300	94,800	106,000
F. INFORMATION SYSTEMS EXPENSI	ES		_	_
8000 07 Leases	0	0	0	0
8100-07 Software Maintenance	0	0	0	0
8150-07 Hardware Maintenance	0	0	0	0
8200-07 Supplies	0	0	0	0
8300-07 Services	0	0	0	
	0	0	0	0

## PERSONAL PROPERTY BUDGET

	2024 ACTUAL EXPENSES	2024 APPROVED BUDGET	2025 APPROVED I BUDGET	2026 PROPOSED BUDGET
G. PROJECTS EXPENSES	EAI ENSES	DUDGET	DUDGET	DUDGET
8510 07 Aerial Maps	0	0	0	0
8640 04 Homested Audit/ Outreach	0	0	0	0
8670-07 Field Device Maintenance	0	0	0	0
8770 07 Infrastructure Upgrade	0	0	0	0
8775 07 Technology Improvements	0	0	0	0
8790 07 CAMA Software	0	0	0	0
8795 07 CAMA Enhancements	0	0	0	0
	0	0	0	0
H. OTHER EXPENSES				
9000 07 Board of Directors Exp. Reimb.	0	0	0	0
9100-07 Chief Appraiser Exp. Reimb.	0	0	0	0
	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPE	NSES			
9500 07 Compensation	0	0	0	0
9520 07 Training	0	0	0	0
9530 07 Postage	0	0	0	0
9540 07 Legal Services	0	0	0	0
9550 07 ARB Contingency	0	0	0	0
	0	0	0	0
TOTAL	1,667,525	1,805,881	1,766,731	1,788,661

LEGAL BUDGET

	2024 ACTUAL EXPENSES	2024 APPROVED BUDGET	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
A. OPERATING EXPENSES				
5005 08 Advertising Public Notices	0	0	0	0
5010 08 Auto Allowance	\$42,800	31,200	48,000	96,000
5015-08 Stipend	4,208	0	0	10,000
5020- 08 Copier Costs	4,482	5,800	5,800	5,300
5025-08 Copier, FAX & Printer Supplies	s 899	5,000	5,000	1,000
5040- 08 Employee Programs	0	0	0	0
5050- 08 Equipment Maintenance	0	0	0	0
5060- 08 Forms Creations	0	0	0	0
5100-08 Insurance	0	0	0	0
5160-08 Map Production & Supplies	0	0	0	0
5170-08 Mileage Reimbursements	0	0	0	0
5200- 08 Office Building Maintenance	0	0	0	0
5210- 08 Offsite Storage	0	0	0	0
5220- 08 Office Supplies	1,844	5,000	5,000	5,000
5250- 08 Postage	0	0	0	0
5260- 08 Professional Dues	990	1,620	1,724	6,630
5300- 08 Publications	7,874	15,000	15,000	15,000
5350- 08 Security	0	0	0	0
5380-08 Telephone	0	0	0	0
5400- 08 Training	18,350	15,180	18,040	21,435
5500- 08 Utilities	0	0	0	0
5600-08 Worker's Compensation	0	0	0	0
5900-08 Contingency	0	0	0	0
	81,447	78,800	98,564	160,365
B. CAPITAL EXPENSES				
6000 08 Furniture	4,160	2,000	2,000	2,000
6100-08 Equipment	0	0	0	0
6150 08 CAMA Hardware	0	0	0	0
•	4,160	2,000	2,000	2,000
C. DEBT SERVICE				
6500 08 Building Purchase - Principal	0	0	0	0
6550 08 Building Purchase - Interest	0	0	0	0
	0	0	0	0

LEGAL BUDGET

	2024	2024	2025	2026
	ACTUAL EXPENSES	APPROVED BUDGET	APPROVED BUDGET	PROPOSED BUDGET
	EAFENSES	DUDGET	DUDGET	DODGET
D. EMPLOYEE EXPENSES				
7000 08 Salaries, Regular	872,696	771,497	890,953	1,447,267
7010 08 Salaries, Overtime	608	5,000	12,000	12,000
7050-08 Retirement	154,242	126,123	146,583	236,595
7060 08 Payroll Taxes	1,129	1,296	1,620	2,592
7070 08 Group Medical Insurance	59,011	81,062	101,328	154,397
7080 08 Life Insurance	2,542	4,863	5,611	9,095
7090 08 Medicare	13,157	12,616	14,450	22,517
7150-08 TCDRS Retiree COLA	0	0	0	0
7200 08 Sick Leave Buy Back Fund	0	0	0	0
7250 08 Departure Contingency	0	0	0	0
	1,103,385	1,002,457	1,172,545	1,884,463
E. CONTRACT SERVICES EXPENSES				_
7510 08 Valuation Oil & Gas	0	0	0	0
7520 08 Valuation Telecommunications	0	0	0	0
7550 08 Accounting & Auditing	0	0	0	0
7580 08 Legal Services	1,182,777	1,100,000	1,250,000	1,400,000
7650 08 Consulting Studies	0	30,000	30,000	10,000
7700-08 Taxpayer Liason Officer	0	0	0	0
7750-08 Contract Services Contingency	0	0	0	0
7800 08 Temporary Services	6,017	10,000	10,000	10,000
	1,188,794	1,140,000	1,290,000	1,420,000
F. INFORMATION SYSTEMS EXPENSI	ES			
8000.08 Leases	0	0	0	0
8100 08 Software Maintenance	0	0	0	0
8150 08 Hardware Maintenance	0	0	0	0
8200 08 Supplies	0	0	0	0 =
8300·08 Services	0	0	0	0
	0	0	0	0

LEGAL BUDGET

	2024	2024	2025	2026
	ACTUAL	APPROVED	APPROVED	PROPOSED
	<b>EXPENSES</b>	BUDGET	BUDGET	BUDGET
G. PROJECTS EXPENSES				
8510 08 Aerial Maps	0	0	0	0
8640 08 Homested Audit/ Outreach	0	0	0	0
8670 08 Field Device Maintenance	0	0	0	0
8770 08 Infrastructure Upgrade	0	0	0	0
8775 08 Technology Improvements	0	0	0	0
8790 08 CAMA Software	0	0	0	0
8795 08 CAMA Enhancements	0	0	0	0
	0	0	0	0
H. OTHER EXPENSES				
9000 08 Board of Directors Exp. Reimb.	0	0	0	0
9100 08 Chief Appraiser Exp. Reimb.	0	0	0	0
	0	0	0	0
I. APPRAISAL REVIEW BOARD EXPE	NSES			
9500 08 Compensation	0	0	0	0
9520 08 Training	0	0	0	0
9530 08 Postage	0	0	0	0
9540 08 Legal Services	0	0	0	0
9550 08 ARB Contingency	0	0	0	0
•	0	0	0	0
TOTAL	2,377,786	2,223,257	2,563,109	3,466,828

# Appraisal Activities by Department Last Three Fiscal Years

Residential	<u>2024</u>	<u>2023</u>	<u> 2022</u>
New Home Construction	11,057	13,820	15,880
Building Permits	65,328	67,111	64,534
Misc Flagged Inspections	3,948	4,766	4,181
Mobile Home Accounts Created	924	799	820
Mobile Home Accounts Deleted	589	374	506
Known Sales	24,438	25,781	32,389
Commercial			
New Construction	331	347	306
Building Permits	8,044	7,826	7,480
Misc Flagged Inspections	4,159	7,676	8,678
Known Sales	291	556	697
Personal Property			
Accounts Created	4,908	5,331	4,977
Accounts Deleted	4,629	4,897	4,744
Renditions Processed	23,317	25,745	24,654
Geographic Information Systems			
Real Accounts Created	16,814	20,893	18,949
Ownership Updates	83,707	98,307	91,911



# Operating Indicators by Function/Program Last Five Fiscal Years

			Fiscal Year		
	2024	2023	<u>2022</u>	<u>2021</u>	2020
Function/Program					
<u>Appraisal</u>					
Appraised value (in thousands)	316,543,776	308,293,571	270,076,627	224,401,007	211,747,006
Number of parcels	774,138	757,890	737,787	721,056	706,134
Appraisal review board members	50	50	50	50	50
Taxing entities	81	76	74	70	70
Informal hearings	164,295	174,619	155,958	110,079	107,309
Formal hearings	17,865	20,625	22,150	9,229	9,747
Full notices mailed-real property	567,291	685,527	623,838	602,933	571,617
Accounts by Category					
Single Family Residential	578,837	571,836	557,818	543,650	532,161
Multi-Family Residential	9,073	8,822	8,498	8,297	8,271
Small Vacant Tracts of Land	36,895	38,115	38,126	38,206	38,254
Qualified Open Space Land	6,406	6,514	6,595	6,791	6,889
Farm and Ranch Imps on Qualified Land	1,594	1,661	1,680	1,732	1,712
Residential Imps on Rural Land	17,094	9,750	9,739	9,585	9,648
Commercial Real Property	23,066	22,714	22,631	22,328	22,398
Industrial and Manufacturing Real Property	569	559	561	562	571
Commercial Personal Property	37,077	36,321	35,277	39,791	40,552
Industrial and Manufacturing Personal	948	953	994	1,044	1,079
Other	43,341	49,191	49,125	49,070	44,664
Total District Accounts	774,138	757,890	737,787	721,056	706,199
Exemptions					
Homestead	400,476	377,123	368,856	356,295	347,627
Over 65	155,667	149,731	146,071	141,243	136,318
Disabled veterans	76,304	7,035	66,525	43,581	39,780
Disabled residential homestead	8,225	8,517	8,979	19,914	10,136
Absolute	21,743	22,484	16,448	17,315	17,791



#### **Production Statistics by Function**

**Last Three Fiscal Years** 

# of incoming phone calls received # of pieces of incoming mail/faxes* # of walk-in customers # of exemptions processed * not including protests received		<b>2024</b> 152,202 63,446 42,789 27,476	2023 159,447 67,184 35,103 26,634	2022 156,733 82,191 20,375 34,440
# of plats processed # of accounts worked from plats # of deed splits processed # of ownership changes # return mail for value notices		602 15,301 412 83,707 5,550	694 20,820 472 83,414 13,000	632 18,532 1,828 83,375 12,700
# of open records requests # of emails received* # of protest filed online (bcadonline.org) # of homestead exemption applications * results of advanced spam filters	daily estimate total	2024 2,953 2,079 85,908 9,700	2023 2,853 2,139 75,424 13,242	2022 2,303 1,840 71,768 12,176
Litigation # of lawsuits filed # of accounts represented in lawsuits		1,632 3,744	1,715 4,302	1,284 3,334
Finance # of invoices processed # of Purchase Orders processed # of building maintenance work orders		4478 383 41	4285 348 41	3821 280 49



# Cost Statistics - Per Parcel and Percent of Property Tax Levy Bexar Appraisal District

Bexar Appraisal District

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total Tax Levy for Budget (year prior)	\$5,018,743,242	\$4,768,395,217	٠.	\$4,220,252,275	\$4,156,605,757	\$3,998,963,398	\$3,734,896,111		\$3,188,834,838
Total Budget	\$28,175,700	\$25,901,200	\$23,674,800	\$20,238,268	\$18,841,892	\$18,948,050	\$18,261,544	\$18,657,516	\$16,644,865
Bexar AD Cost as % of Total Levy	0.56%	0.54%		0.48%	0.45%	0.47%	0.49%		0.52%
Cost Per Real Property Parcel	\$38.93 \$34.01	\$34.01		\$29.93	\$28.53	\$28.69	\$28.11		\$26.30
Unspent Money Returned to Units		\$823,483 Unaudited	\$783,998	\$485,363	\$305,400	\$854,624	\$645,997	\$2,803,501	\$467,293



#### CITY COUNCIL AGENDA ITEM FORM

Meeting Date: June 10, 2025	Agenda item: 5D				
Prepared by: I. Gaytan, City Secretary	Reviewed by: A. Ga	rfaoui, City Manager			
Department: Administration					
Agenda Item Description:					
Approval of an excused absence for Mayor Dennis attend NARC Annual Conference.	from June 10, 2025,	City Council meeting to			
Staff Briefing:					
Mayor Dennis is requesting an excused absence from June 10, 2025, City Council Meeting.					
Action:					
	Cost:	N/A			
☐ Ordinance ☐ Resolution	Budgeted				
☐ Proclamation ☐ Special Presentation	Actual				
Trociamation Special Presentation	Acct. Name Acct. Fund				
☐ Finance Report ☐ Public Hearing					
Other	Other Funding	3			
• Other	Strategic Goal #	3			
Strategic Goals: 1- Stable, 2- Secure,	3 - Supportive and 4	- Beautiful			
Staff Recommended Motion:					
Under consent agenda.					

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No motion is necessary.

#### CITY COUNCIL AGENDA ITEM FORM

Meeting Date: June 10, 2025	Agenda item: 6A	
Prepared by: I. Gaytan, City Secretary	Reviewed by: A. Garf	aoui, City Manager
Department: Administration		
Agenda Item Description:		
Proclamation for Elder Abuse Awareness Month.		
Staff Briefing:  The purpose of Elder Abuse Awareness Month is elderly and vulnerable adults face.	to shed light on the	abuse and neglect that
Action:	3-	
☐ Ordinance ☐ Resolution	Cost: Budgeted	
Proclamation	Actual Acct. Name	
☐ Finance Report ☐ Public Hearing	Acct. Fund Other Funding	
Other	Strategic Goal #	1, 2, 3
Strategic Goals: 1- Stable, 2- Secure, 3	3 - Supportive and 4 -	· Beautiful
Staff Recommended Motion:		

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# PROCLAMATION FOR ELDER ABUSE AWARENESS MONTH

WHEREAS: Older adults and people with disabilities of diverse backgrounds contribute to the wellbeing of our community by working, caregiving, volunteering and actively preserving customs, rituals, and traditions; and

WHEREAS: As we age, we build momentum by accumulating knowledge, experience, insight, and wisdom that can be shared to enrich our community; and

WHEREAS: Abuse of older adults and people with disabilities is a community concern, affecting over 120,000 older adults and people with disabilities in Texas; and

WHEREAS: Abuse against older adults and people with disabilities is grossly underreported because of social stigma, embarrassment, and fear; adult abuse affects men and women of all income and ability levels, all cultural and ethnic backgrounds, in all communities, and elder abuse is everyone's business, it's important to strengthen our efforts to prevent, report, and address elder abuse.

**NOW, THEREFORE**, I, Mary M. Dennis, Mayor of City of Live Oak, do hereby proclaim June 2025 as Elder Abuse Awareness Month in Live Oak, Texas.

**IN WITNESS WHEREOF**, I have set my hand and caused the Seal of the City of Live Oak to be affixed this 10th day of June 2025.

Mary M. Dennis, Mayor

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#### CITY COUNCIL AGENDA ITEM FORM

Meeting Date: June 10, 2025	Agenda item: 6B				
Prepared by: M. Wagster, Director	Reviewed by: A. Gar	faoui, City Manager			
Department: Public Works					
Agenda Item Description:					
Proclamation for National Lifeguard Appreciation	Day.				
Staff Briefing:					
Staff would like to recognize the City of Live Oak's lifeguards for all that they do during the pool season.					
Action:					
☐ Ordinance ☐ Resolution	Cost: Budgeted				
	Actual				
Proclamation	Acct. Name				
☐ Finance Report ☐ Public Hearing	Acct. Fund				
I manee report I wone rearing	Other Funding				
Other	Strategic Goal #	1, 2, 3			
Strategic Goals: 1- Stable, 2- Secure	, 3 - Supportive and 4	- Beautiful			

#### **Staff Recommended Motion:**

No motion is necessary.



# PROCLAMATION FOR NATIONAL LIFEGUARD APPECIATION DAY

WHEREAS: Lifeguard Appreciation Day is celebrated on July 31 annually. It's a day for honoring and appreciating those professionals, who are saddled with the responsibility of making sure that pool facilities are safe for visitors; and

WHEREAS: Lifeguards diligently dedicate not only their time but lives to enabling a safe environment for swimmers. They instruct and keep constant watch on guests to prevent injury and rescue them from life-threatening accidents; and

WHEREAS: At the beach, a water park, resort or your neighborhood pool, lifeguards are ready and qualified to monitor and assist swimmers and perform life-saving measures when necessary; and

WHEREAS: The best way to show your appreciation to a lifeguard is to follow the facility rules, keep an eye on your children or weak swimmers, and willingly follow lifeguard instructions.

**NOW, THEREFORE**, I, Mary M. Dennis, Mayor of the City of Live Oak, do hereby proclaim July 31, 2025, as National Lifeguard Appreciation Day.

**IN WITNESS WHEREOF**, I have set my hand and caused the Seal of the City of Live Oak to be affixed this 10th day of June 2025.

Mary M. Dennis, Mayor



# CITY COUNCIL AGENDA ITEM FORM

,	Agenda item: 7A  Reviewed by: A. Garfaoui, City Manager									
Agenda Item Description:  Discussion and possible action regarding an up	date of the City's	Annual Storm Water								
Management Program.  Staff Briefing:										
The City of Live Oak is an MS4 Operator. This designation means that the city is responsible for the management and operation of a "small municipal separate storm sewer system" in an Urbanized Area. As an MS4 Operator the city is required to participate in the National Pollutant Discharge Elimination System (NPDES).										
Action:										
☐ Ordinance ☐ Resolution	Cost: Budgeted									
☐ Proclamation ☐ Special Presentation	Actual Acct. Name									
☐ Finance Report ☐ Public Hearing	Acct. Fund									
Other	Other Funding Strategic Goal #	1, 2, 3								
Strategic Goals: 1- Stable, 2- Secure, 3		Beautiful								

### **Staff Recommended Motion:**

No motion is necessary.



### CITY COUNCIL AGENDA ITEM FORM

Meeting Date: June 10, 2025 Agenda item: 7B

Prepared by: M. Wagster, PW Director Reviewed by: A. Garfaoui, City Manager

**Department:** Public Works

### **Agenda Item Description:**

Discussion and possible action to authorize the City Manager to execute a change order for Phase IV of the 2022 Bond Improvements to Streets, Bridges, and Sidewalks Project to Clark Construction of Texas Incorporated in the amount of \$97,951.

### **Staff Briefing:**

The City Council awarded Phase IV of the 2022 Bond Improvements to Streets Bridges, and Sidewalks Project to Clark Construction of Texas Incorporated in the amount of \$391,805.64 on May 27, 2025. The staff recommendation is to take advantage of the unit pricing from this bid by authorizing additional work not to exceed 25% of the original base bid and add alternate bids in the amount of \$97,951. Please see attached map for street repair areas.

#### Action: Cost: \$97,951 Ordinance Resolution \$18,000,000 **Budgeted** Actual ☐ Proclamation ☐ Special Presentation Acct. Name Street Bond Funds Acct. Fund ☐ Finance Report ☐ Public Hearing Other Funding Strategic Goal # Other

Strategic Goals: 1- Stable, 2- Secure, 3 - Supportive and 4 - Beautiful

#### **Staff Recommended Motion:**

Motion is to approve a Resolution to authorize the City Manager to execute a change order for Phase IV of the 2022 Bond Improvements to Streets, Bridges, and Sidewalks Project to Clark Construction of Texas Incorporated in the amount of \$97,951.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVE OAK, TEXAS, AUTHORIZING THE CITY MANAGER TO EXECUTE A CHANGE ORDER FOR PHASE IV OF THE 2022 BOND STREETS BRIDGES, AND SIDEWALKS IMPROVEMENTS TO CONSTRUCTION **OF TEXAS PROJECT** TO **CLARK** \$97,951.00; INCORPORATED **AND** IN THE AMOUNT OF AUTHORIZING THE CITY MANAGER TO TAKE ANY ADDITIONAL ACTIONS REASONABLY NECESSARY THEREWITH; PROVIDING A SEVERABILITY CLAUSE AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, on May 27, 2025, the City of Live Oak City Council accepted and awarded a bid to the Clark Construction of Texas Incorporated in the amount of \$391,805.64; for Phase IV of the 2022 Bond Improvements to Streets, Bridges, and Sidewalks Project, and authorized the city manager to enter a construction agreement; and,

WHEREAS, Local Government Code Section 252.048 provides that if changes in plans or specifications are necessary after the performance of the contract is begun or if it is necessary to decrease or increase the quantity of work to be performed or of materials, equipment, or supplies to be furnished, the governing body of the municipality may approve change orders making the changes; and,

**WHEREAS**, the original contract price may not be increased under Section 252.048 by more than 25 percent; and,

WHEREAS, the City Council hereby determines that contracting for additional construction work not to exceed 25% of the original bid is in the best financial interest of the City of Live Oak.

# NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LIVE OAK, TEXAS:

SECTION 1. The foregoing recitals are adopted and incorporated herein for all purposes.

**SECTION 2.** That the City Council of the City of Live Oak authorizes the City Manager to enter execute a change order with the Clark Construction of Texas Incorporated in the amount of \$97,951.00.

**SECTION 3.** All resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

**SECTION 4.** This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

**SECTION 5.** If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Resolution would have been enacted without such invalid provision.

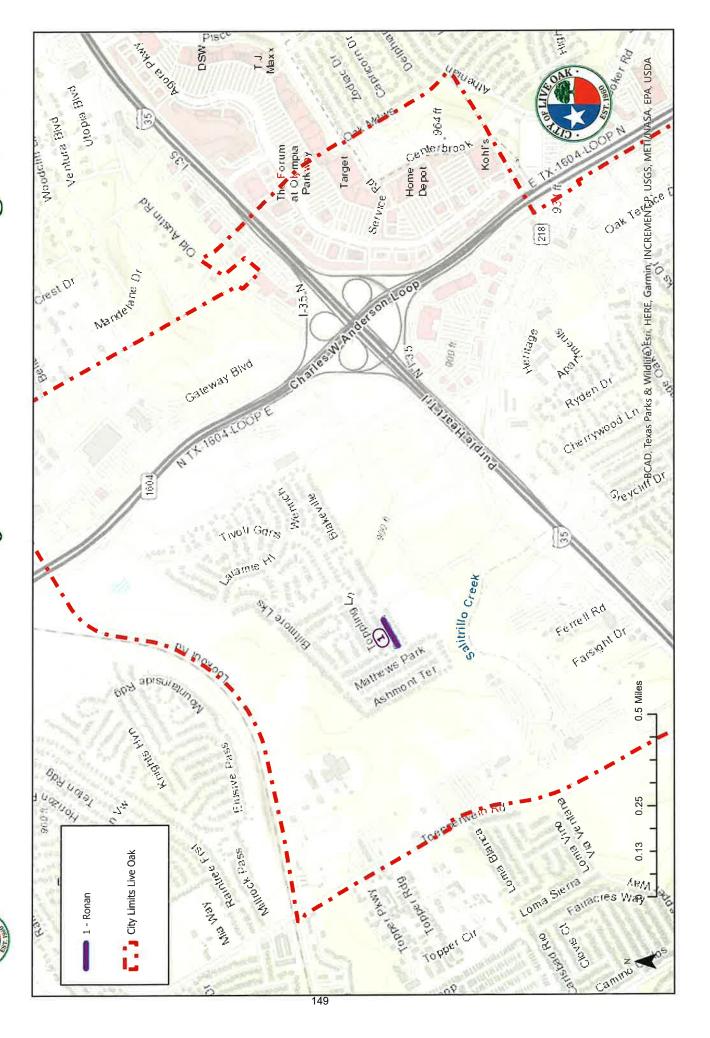
**SECTION 6.** It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, Texas Government Code, as amended.

PASSED, APPROVED, and ADOPTED on this 10th day of June 2025.

	CITY OF LIVE OAK, TEXAS
	Robert Tullgren, Mayor Pro Tem
ATTEST:	APPROVED AS TO FORM:
Isa Gaytan, City Secretary	City Attorney

### "EXHIBITS"

2022 Street Bond Project - Phase 4 Change Order





### CITY COUNCIL AGENDA ITEM FORM

Meeting Date: June 10, 2025 Agenda item: 7C

Prepared by: L. Kowalik, Finance Director Reviewed by: A. Garfaoui, City Manager

**Department:** Finance Department

### **Agenda Item Description:**

Discussion and possible action to accept and approve the monthly financial report for the period ending April 30, 2025.

### **Staff Briefing:**

The presented financial reports are cumulative from October 1, 2024, through the period ending date. These reports are presented to keep the City Council, Mayor and City Manager up to date on the financial condition of the City of Live Oak.

Attached is a memorandum outlining some of the major points of interest, along with the Financial Report for the period ending April 30, 2025. The financial reports are cumulative from October 1, 2024, through the ending period. This report is also unaudited and subject to slight changes.

Action:		
	Cost:	
Ordinance Resolution	Budgeted	
<b>— —</b>	Actual	
Proclamation Special Presentation	Acct. Name	
Finance Report  Public Hearing	Acct. Fund	
T mande Report	Other Funding	
Other	Strategic Goal # 1,	3

Strategic Goals: 1 - Stable, 2 - Secure, 3 - Supportive and 4 - Beautiful

#### **Staff Recommended Motion:**

Motion is to accept and approve the monthly financial report for the period ending April 30, 2025.

### **MEMORANDUM**

Date: June 10, 2025

To: Mayor and City Council

Via: Anas Garfaoui, City Manager

From: Leroy Kowalik, Finance Director

RE: Financial update through period ending April 30, 2025

Attached is a financial report for all funds that represents a snapshot of the financial status as of April 30, 2025. This report represents <u>seven months</u> into the fiscal year; therefore, revenues and expenditures should be <u>targeted around the 58.3% of budget</u>. Interfund transfers are recorded for quarterly financial reports. The amounts reflected in the attached report are unaudited and are subject to minor changes. In the remainder of this memo, I have focused on some of the points of interests within some of the major funds. Should you desire further information or more detailed information, please feel free to contact me at your convenience. This financial update is cumulative (October 2024 through ending period).

#### General Fund:

Overall revenues are at 72% of budget. Revenues are above the target percentage primarily because of timing of which the City receives its different revenue sources. Property taxes are already at 93% because the largest portion of property tax revenue comes to the City in late December through January. Other taxes including sales tax revenue are at 63%. Sales tax remittance for October 2024 thru April 2025 was higher (6.03%) than the same months in 2023-2024. Fines & forfeitures are at 57%. Permits and Licenses are at 65%. Franchise fees (33%) and Service Use fees (37%) are below the targeted percentage but mainly because of when they are paid to the City. Most of the franchise fees accrue and pay out quarterly and service use fees are seasonal. Interest is at 87% which is indictive of where the Federal Funds Rate is.

Overall expenditures are on target at 56% of budget. Many of the departments are close to the targeted percentage. One thing that affect the overall percentage is the timing of some of the larger expenditures. Longevity pay is paid out in November. Workers Comp and Property and Liability Insurance are paid early in the fiscal year. Other several annual expenditures don't get started till the spring and summer months. There are several departments that are slightly lower than the target mainly because of vacancies, emergency contingencies that were budgeted and seasonal activities. Once again, transfers and some accruals are recorded on a quarterly basis.

As of the report date, total revenues recorded through April 30, 2025 is \$12,709,749. Total expenditures recorded through the same period are \$11,560,546. This activity results in a current net gain of \$1,149,203. This current net gain brings the City's General Fund balance to \$15,523,113. This is a normal pattern for this period of the Fiscal Year.

### The Capital Project Funds:

The Capital Project Funds are created with specific projects to get accomplished.

As of April 2025:

The 2022 GO Bond Fund was created to track the receipt of the bond proceeds and accompany interest income and the expenditures to be made in accordance with the street projects identified as part of the 2022 bond election. As of this period, \$238,099 was recorded as interest income. \$4,860,553 was expended on project work. The fund balance as of this period is \$3,752,883.

The Capital Project Fund is where the City tracks a variety of projects that are not recorded through the General Fund. This keeps this function separate from General Fund operations. The fund balance as of this period is \$5,380,790. As of this period, \$948,853 has been expended on project work.

### The Utility Funds:

The Utility operating fund is right at the target on revenue collections (59%) and above the target on expenditures (63%). Recorded revenues are below expenditures through April 2025 by \$198,033. The actual cash and cash equivalents in the operating fund have decreased to approximately \$(18,855). These figures already include the annual payments for our annual leased water rights, any additional leased water rights needed and the EAA Management Fees. These figures also include two quarter of the budgeted transfers out as well. The fund balance in the Utility Renewals and Replacement Fund is at approximately \$1,146,433. The combined fund balance for our Utility System is \$1,127,578 as of April 2025.

The Stormwater Utility Fund revenues are slightly below the target at 56%. Expenditures are below at 43%. The cash and cash equivalents (working capital) for the Stormwater fund is currently \$271,971. As with the other funds, operating transfers out occur on a quarterly basis and will draw this fund balance down.

The summary report for all funds, supporting this memo is attached. For detailed information, or should you have any questions, please contact me.

### City of Live Oak General Fund

	Original Budget	Budget Adjustments	Current Budget	Year-to-Date Actual	_%_
Revenue:				0 5060 100	020/
Taxes - Ad Valorem	\$ 5,776,769	\$	\$ 5,776,769	\$ 5,368,132	93%
Taxes - Sales Tax, Mixed Beverage	8,718,627	漂	8,718,627	5,458,797	63%
Franchise Fees	1,172,000	:=)	1,172,000	391,207	33%
Permits & Licenses	303,100	-	303,100	196,965	65%
Grants & Intergovernmental	255,000	<b>E</b>	255,000	224,997	88%
Service Use Fees	112,400		112,400	41,675	37%
Fines and Forfeitures	546,000	-	546,000	312,404	57%
Interest	490,000	:	490,000	428,062	87%
Miscellaneous	96,000		96,000	71,510	74%
Total Revenues:	17,469,896		17,469,896	12,493,749	72%
Expenditures by Department:				25.245	5.407
City Council	49,650		49,650	26,845	54%
Council Contingency	200,000		200,000	52,749	26%
City Manager's Office	431,950	526	431,950	233,950	54%
City Secretary's Office	680,175	9	680,175	458,896	67%
Municipal Court	439,575		439,575	221,096	50%
Finance	834,300	-	834,300	463,575	56%
Emergency Management	19,835	•	19,835	10,073	51%
Police Department	5,687,630	₩.	5,687,630	3,417,680	60%
Communication Services	1,084,125	978	1,084,125	616,199	57%
Fire and EMS Services Department	3,745,071	: <b>-</b> :	3,745,071	2,135,673	57%
Public Works	1,651,750	-	1,651,750	831,005	50%
Streets Maintenance	1,084,450	9	1,084,450	639,558	59%
Animal Control	450,462	271	450,462	216,685	48%
Parks Maintenance	936,000	'≆8	936,000	446,282	48%
Recreation	347,550	<b>4</b> 0	347,550	154,905	45%
Planning and Zoning	274,800	=	274,800	119,242	43%
Development Services	322,665	<b>≒</b> %	322,665	128,271	40%
Information Technology	495,400	<u> </u>	495,400	305,098	<u>62%</u>
Total Expenditures	18,735,388		18,735,388	10,477,782	<u>56%</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(1,265,492)	20	(1,265,492)	2,015,967	
Other Sources and (Uses):					
Interfund Transfers In	432,000	-0	432,000	216,000	50%
Interfund Transfers Out	(2,159,029)	4/	(2,159,029)	(1,082,764)	<u>50%</u>
<b>Total Other Sources and Uses:</b>	(1,727,029)		_(1,727,029)	(866,764)	<u>50%</u>
Net Change in Fund Balance	(2,992,521)		(2,992,521)	1,149,203	
Beginning Fund Balance - October 1, 2024	\$ 14,305,596	\$ 68,314	\$ 14,373,910	\$ 14,373,910	
Ending Fund Balance - April 30, 2025	\$ 11,313,075	\$ 68,314	\$ 11,381,389	\$ 15,523,113	
Approved Designated Fund Balance Appropriation Undesignated Fund Balance	s 2,992,521 2,992,521		2,992,521 2,992,521	<u> </u>	

### City of Live Oak Asset Replacement Fund

		_	Original Budget		Budget justments	_	Current Budget	Ye	ear-to-Date Actual	
Revenue:										
Interest	,	\$	90,000	\$	E.T.	\$	90,000	\$	88,085	98%
Miscellaneous				_	-		•	-	:#3	<u>0%</u>
	Total Revenues:		90,000		-		90,000		88,085	98%
Expenditures:										
Vehicles/Equipment			1,004,500	_		_	1,004,500	_	512,459	<u>51%</u>
•	<b>Total Expenditures</b>		1,004,500		<u> </u>	_	1,004,500	_	512,459	<u>51%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures			(914,500)		•		(914,500)		(424,374)	
Other Sources and Uses Interfund Transfers In Total Ot	: her Sources and Uses:	_	1,479,707 1,479,707	_	<u> </u>	_	1,479,707 1,479,707	_	739,853 739,853	50% 50%
Net Change in Fund Balar	nce		565,207		( <b>=</b> )		565,207		315,479	
Beginning Fund Balance - A		<u>\$</u>	3,350,921 3,916,128	<u>\$</u>	(9,016) (9,016)	<u>\$</u>	3,341,905 3,907,112	<u>\$</u>	3,341,905 3,657,384	

### City of Live Oak Abatement Fund

# For the Period Ending April 30, 2025

	Original Budget	Budget Adjustments	Current Budget	Year-to-Date Actual	
Revenue:					
Service Fees	\$ 7,000	\$	\$ 7,000	\$ 1,019	<u>15%</u>
Total Revenues:	7,000	40	7,000	1,019	15%
Expenditures: Public Works Total Expenditures	16,000 16,000		16,000 16,000	7,345 7,345	46% 46%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,000)		(9,000)	(6,326)	
Other Sources and Uses: Interfund Transfers In Total Other Sources and Uses:			<u> </u>	*-	<u>0%</u> <u>0%</u>
Net Change in Fund Balance	(9,000)	<u></u>	(9,000)	(6,326)	
Beginning Fund Balance - October 1, 2024 Ending Fund Balance - April 30, 2025	\$ 53,654 \$ 44,654	\$ 947 \$ -	\$ 54,601 \$ 45,601	\$ 54,601 \$ 48,275	

### City of Live Oak Debt Service Fund

		Original Budget	Budget Adjustments	Current Budget	Year-to-Date Actual		
Revenue:							
Taxes - Ad Valorem		\$ 1,472,876	\$ -	\$ 1,472,876	\$ 1,369,030	93%	
Interest		60,000		60,000	19,215	32%	
	Total Revenues:	1,532,876		1,532,876	1,388,245	91%	
Expenditures:							
Debt Service		2,393,200	-	2,393,200	495,100	<u>21%</u>	
	<b>Total Expenditures</b>	2,393,200		2,393,200	495,100	21%	
Excess (Deficiency) of Revenues Over (Under) Expenditures		(860,324)	-	(860,324)	893,145		
Other Sources and Uses: Interfund Transfers In Total Oth	ner Sources and Uses:	917,324 917,324		917,324 917,324	45 <b>8</b> ,662 45 <b>8</b> ,662	50% 50%	
Net Change in Fund Balar	nce	57,000	-	57,000	1,351,807		
Beginning Fund Balance Ending Fund Balance - A		\$ 603,042 \$ 660,042	\$ (2,375) \$ (2,375)	\$ 600,667 \$ 657,667	\$ 600,667 \$ 1,952,474		

### City of Live Oak Forfeiture Fund

		Original Budget		Budget Adjustments		Current Budget		Ye	ar-to-Date Actual		
Revenue:										2001	
Fines & Forfeitures		\$	52,000	\$		\$	52,000	\$	46,399	89%	
Interest			8,000				8,000	_	7,137	<u>89%</u>	
	<b>Total Revenues:</b>	/	60,000		*		60,000		53,536	89%	
Expenditures:											
Federal Forfeitures			160,200		-		160,200	\$	49,936	31%	
State Forfeitures							===			<u>0%</u>	
State 1 offerences	Total Expenditures		160,200		-		160,200	\$	49,936	31%	
Excess (Deficiency) of Revenues Over (Under) Expenditures			(100,200)				(100,200)	\$	3,600		
Net Change in Fund Balance			(100,200)		2		(100,200)	\$	3,600		
Beginning Fund Balance - A		\$	375,3 <b>8</b> 0 275,1 <b>8</b> 0	<u>\$</u>	25,361 25,361	<u>\$</u>	400,741 300,541	\$ \$	400,741		

### City of Live Oak Federal /State Grants

	Original Budget		Budget <u>Adjustments</u>		Current Budget		Year-to-Date Actual		<u>%</u>	
Revenue:							0		00/	
Grants & Intergovernmental Allocations	\$	-	\$	*	\$	( <del>-</del>	\$	( <b>=</b> (	0%	
Interest		-						-	<u>0%</u>	
Total Revenues:						TE		. <b>₩</b> 1	0%	
Expenditures:										
Project Construction						1/2			<u>0%</u>	
Total Expenditures	E.	3		- F		l¥.		-	<u>0%</u>	
Net Change in Fund Balance		¥				1.5		(*)		
Beginning Fund Balance - October 1, 2024		4	\$	<b>=</b>	\$	18	\$	<b>E</b>		
Ending Fund Balance - April 30, 2025			\$	-	\$	19	\$	- 2		

# City of Live Oak Child Safety Fund

	_	Original Budget		dget stments		Current Budget		ar-to-Date Actual	
Revenue: Grants & Intergovernmental Allocations Interest Total Revenues:		16,000 5,000 21,000	\$	-	\$	16,000 5,000 21,000	\$	10,449 4,124 14,573	65% <u>82%</u> 69%
Expenditures: Police Department Fire & Inspections Public Works-General Total Expenditures	_	3,500 2,500 44,735 50,735				3,500 2,500 44,735 50,735	_	588 - - - 588	17% 0% <u>0%</u> <u>1%</u>
Net Change in Fund Balance		(29,735)		*		(29,735)		13,985	
Beginning Fund Balance - October 1, 2024 Ending Fund Balance - April 30, 2025	<u>\$</u>	168,990 139,255	\$ \$	8,128 8,128	\$ \$	177,118 147,383	\$ \$	177,118	

### City of Live Oak Court Technology Fund

		Original Budget		Budget Adjustments		Current Budget		Year-to-Date Actual		_%_	
Revenue: Fines & Forfeitures Interest Total Revenues:		\$	14,000 3,000 17,000	\$	# # #	\$	14,000 3,000 17,000	\$	6,338 3,106 9,444	45% 104% 56%	
Expenditures: Municipal Court	Total Expenditures	ē	27,600 27,600			_	27,600 27,600	_	8,289 8,289	30% 30%	
Net Change in Fund Balance			(10,600)		<b>a</b>		(10,600)		1,155		
Beginning Fund Balance - October 1, 2024 Ending Fund Balance - April 30, 2025		<u>\$</u>	124,299 113,699	<u>\$</u>	678 678	<u>\$</u>	124,977 114,377	<u>\$</u>	124,977 126,132		

# City of Live Oak Court Security Fund

		Original Budget		Budget Adjustments		Current Budget		Year-to-Date Actual			
Revenue: Fines & Forfeitures Interest  Total Revenues:		\$	13,000 1,000 14,000	\$	*	<b>\$</b>	13,000 1,000 14,000	\$	7,443 1,944 9,387	57% 194% 67%	
Expenditures: Municipal Court	Total Expenditures	_	25,375 25,375	=		_	25,375 25,375	-	2,911 2,911	11% 11%	
Net Change in Fund Balance			(11,375)		:#F		(11,375)		6,476		
Beginning Fund Balance - October 1, 2024 Ending Fund Balance - April 30, 2025		<u>\$</u>	71,834 60,459	<u>\$</u>	8,757 8,757	\$ \$	80,591 69,216	<u>\$</u>	80,591 87,067		

### City of Live Oak Hotel Occupancy Tax (HOT) Fund

			Original Budget		Budget justments	_	Current Budget	Ye	ear-to-Date Actual	<u>%</u> _
Revenue:										
Occupancy Tax		\$	615,000	\$	-	\$	615,000	\$	255,819	42%
Interest			40,000			-	40,000	_	34,043	<u>85%</u>
	Total Revenues:		655,000		:=:		655,000		289,862	44%
Expenditures:										
Administration Departm	ent		803,000			_	803,000	_	282,324	35%
	<b>Total Expenditures</b>		803,000		-		803,000	_	282,324	<u>35%</u>
Excess (Deficiency) of Re Over (Under) Expenditu			(148,000)		:=:		(148,000)		7,538	
Other Sources and Uses: Interfund Transfers Out Total Oth	ner Sources and Uses:	_	(24,156) (24,156)	-			(24,156) (24,156)		(12,078) (12,078)	50% 50%
Net Change in Fund Balar	ace		(172,156)		; <b>=</b> :		(172,156)		(4,540)	
Beginning Fund Balance Ending Fund Balance - A		<u>\$</u>	1,335,498 1,163,342	\$ \$	187,393 187,393	\$ \$	1,522,891 1,350,735	<u>\$</u>	1,522,891 1,518,351	

### City of Live Oak Emergency Radio System Fund

	07-	Original Budget	A	Budget Adjustments	_	Current Budget	<b>Y</b>	ear-to-Date Actual	%
Revenue:									400/
Service Use Fees	\$	5,000	\$	=	\$	5,000	\$	900	18%
Interest		3,000	_		_	3,000	_	1,068	<u>36%</u>
Total Revenues:		8,000		8		8,000		1,968	25%
Expenditures:									
Emergency Radio System		25,170		<u> </u>	_	25,170	_	3,260	<u>13%</u>
Total Expenditures		25,170	_	•	_	25,170	_	3,260	<u>13%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures		(17,170)		-		(17,170)		(1,292)	
Other Sources and Uses: Interfund Transfers Out Total Other Sources and Uses:	- -	(10,000) (10,000)	-	<u> </u>		(10,000) (10,000)	-	(5,000) (5,000)	50% 50%
Net Change in Fund Balance		(27,170)		=		(27,170)		(6,292)	
Beginning Fund Balance - October 1, 2024	\$	85,945	\$	(462)	\$	85,483	\$	85,483	
Ending Fund Balance - April 30, 2025	\$	58,775	\$	(462)	\$	58,313	\$	79,191	

### City of Live Oak PEG Fund

			Original Budget		Budget justments		Current Budget	Ye	ear-to-Date Actual	_%_
Revenue: Franchise Fee		\$	50,000	\$	<i>14</i>	\$	50,000	\$	18,314	<u>37%</u>
Transmoot 50	Total Revenues:		50,000	-	: <del>-</del>		50,000		18,314	37%
Expenditures: Capital Outlay	Total Expenditures	_	65,000 65,000	_		_	65,000 65,000	_	-	<u>0%</u> <u>0%</u>
Net Change in Fund Bala	nnce		(15,000)		(E		(15,000)		18,314	
Beginning Fund Balance Ending Fund Balance -		\$ \$	480,161 465,161	<u>\$</u>	(2,413) (2,413)	<u>\$</u>	477,748 462,748	<u>\$</u>	477,748 496,062	

### City of Live Oak Alamo Regional SWAT Fund

	_	Original Budget	Budget Adjustments		Current Budget	Year-to-Date Actual	
Revenue:							
Intergovernmental	\$	52,000	\$ -	\$	52,000	\$ 52,000	<u>100%</u>
Total Revenues:		52,000	-		52,000	52,000	100%
Expenditures:							
Capital Outlay		38,700		_	38,700	25,142	<u>65%</u>
Total Expenditures		38,700		_	38,700	25,142	65%
Excess (Deficiency) of Revenues							
Over (Under) Expenditures		13,300	-		13,300	26,858	
Other Sources and Uses:							
Interfund Transfers In		6,500	-		6,500	6,500	<u>100%</u>
Total Other Sources and Uses:	,=	6,500		_	6,500	6,500	<u>100%</u>
Net Change in Fund Balance		19,800	-		19,800	33,358	
Beginning Fund Balance - October 1, 2024	\$	96,925	\$ (111)	\$	96,814	\$ 96,814	
Ending Fund Balance - April 30, 2025	\$	116,725	\$ (111)		116,614	\$ 130,172	

### City of Live Oak 2022 G.O. Bond Fund

	Original Budget	Budget Adjustments	Current Budget	Year-to-Date Actual	_%_
Revenue:					600/
Interest	\$ 400,000	\$ -	\$ 400,000	\$ 238,099	60%
Total Revenues:	400,000	-	400,000	238,099	60%
Expenditures:					
Professional Fees	75,000	-	75,000	550	1%
Construction Costs	7,880,063	820,274	8,700,337	4,860,003	<u>56%</u>
Total Expenditures	7,955,063	820,274	8,775,337	4,860,553	<u>55%</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(7,555,063)	(820,274)	(8,375,337)	(4,622,454)	
Net Change in Fund Balance	(7,555,063)	(820,274)	(8,375,337)	(4,622,454)	
Beginning Fund Balance - October 1, 2024 Ending Fund Balance - April 30, 2025	\$ 7,555,063 \$ -	\$ 820,274 \$ -	\$ 8,375,337 \$ -	\$ 8,375,337 \$ 3,752,883	

### City of Live Oak Capital Projects Fund

	Original Budget	Budget Adjustments	Current Budget	Year-to-Date Actual	_%_
Revenue:					1000/
Interest	\$ 75,000	\$ -	\$ 75,000	\$ 136,318	<u>182%</u>
Total Revenues:	75,000	=	75,000	136,318	182%
Expenditures:					
Professional Fees	200,000	<del>:-</del>	200,000	181,837	91%
Capital Outlay - Equipment	635,188	â	635,188	407,851	64%
Construction	5,178,926		5,178,926	359,165	<u>7%</u>
Total Expenditures	6,014,114		6,014,114	948,853	<u>16%</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(5,939,114)	2	(5,939,114)	(812,535)	
Other Sources and Uses:					
Interfund Transfers In	1,816,700		1,816,700	908,350	<u>50%</u>
Total Other Sources and Uses:	1,816,700		1,816,700	908,350	<u>50%</u>
Net Change in Fund Balance	(4,122,414)	-	(4,122,414)	95,815	
Beginning Fund Balance - October 1, 2024	\$ 4,743,418	\$ 541,557	\$ 5,284,975	\$ 5,284,975	
Ending Fund Balance - April 30, 2025	\$ 621,004	\$ 541,557	\$ 1,162,561	\$ 5,380,790	

### City of Live Oak Utility Operations Fund

		Original Budget	Budget Adjustments	Current Budget	Year-to-Date Actual	<u></u>
Revenue:						500/
Utility Revenue		\$ 6,790,405	\$ -	\$ 6,790,405	\$ 3,981,704	<u>59%</u>
	<b>Total Revenues:</b>	6,790,405	<b>(*</b>	6,790,405	3,981,704	59%
Expenditures:						5.50/
Administration Department		339,500	: <del>-</del>	339,500	188,354	55%
Public Works General		5,882,831		5,882,831	3,757,883	<u>64%</u>
•	Total Expenditures	6,222,331		6,222,331	3,946,237	<u>63%</u>
Excess (Deficiency) of Reven Over (Under) Expenditures		568,074	<u> </u>	568,074	35,467	
Other Sources and Uses: Interfund Transfers In Interfund Transfers Out Total Other	· Sources and Uses:	29,500 (496,500) (467,000)	1	29,500 (496,500) (467,000)	14,750 (248,250) (233,500)	50% 50% 50%
Net Change in Fund Balance		101,074	· ·	101,074	(198,033)	
Beg. Net Working Cap - Oct End. Net Working Cap Ap		\$ 165,572 \$ 266,646	\$ 13,606 \$ 13,606	\$ 179,178 \$ 280,252	\$ 179,178 \$ (18,855)	

### City of Live Oak Utility Development and Renewals/Replacement Fund

# For the Period Ending April 30, 2025

		Original Budget	Budget Adjustments	Current Budget	Year-to-Date Actual	_%_
Revenue: Interest		\$ 35,000	\$ -	\$ 35,000	\$ 30,876	88%
Miscellaneous	Total Revenues:	35,000	<u> </u>	35,000	30,876	<u>0</u> % 88%
Expenditures: Public Works General	T	570,000		570,000 570,000	218,519 218,519	38% 38%
Excess (Deficiency) of Re		570,000 (535,000)		(535,000)		50.0
Other Sources and Uses: Interfund Transfers In Total Oth	ner Sources and Uses:	310,000		310,000 310,000	155,000 155,000	50% 50%
Net Change in Fund Balar	nce	(225,000)	je i	(225,000)	(32,643)	
Beginning Fund Balance Ending Fund Balance - A		\$ 1,148,402 \$ 923,402	\$ 30,674 \$ 30,674	\$ 1,179,076 \$ 954,076	\$ 1,179,076 \$ 1,146,433	

### City of Live Oak Storm Water Utility Fund

	Original Budget	Budget Adjustments	Current Budget	Year-to-Date Actual	_%_
Revenue:					- CO /
Utility Revenue	\$ 676,000	\$ -	\$ 676,000	\$ 378,169	<u>56%</u>
Total Revenues:	676,000	( <del>4</del> )	676,000	378,169	56%
Expenditures:				****	400/
Operations	904,500		904,500	390,701	<u>43%</u>
Total Expenditures	904,500		904,500	390,701	<u>43%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(228,500)		(228,500)	(12,532)	
Other Sources and Uses: Interfund Transfers Out Total Other Sources and Uses:	(87,869) (87,869)		(87,869) (87,869)	(43,934) (43,934)	50% 50%
Net Change in Fund Balance	(316,369)	<b>(1)</b>	(316,369)	(56,466)	
Beg. Net Working Cap - October 1, 2024 End. Net Working Cap April 30, 2025	\$ 345,923 \$ 29,554	\$ (17,486) \$ (17,486)	\$ 328,437 \$ 12,068	\$ 328,437 \$ 271,971	

### City of Live Oak Economic Development Corporation

	Original Budget	Budget Adjustments	Current Budget	Year-to-Date Actual	
Revenue:					
Taxes - Other	\$ 2,724,209	\$	\$ 2,724,209	\$ 1,756,718	64%
Interest/Misc	185,000		185,000	161,672	<u>87%</u>
Total Revenues:	2,909,209		2,909,209	1,918,390	66%
Expenditures:					
Administration Department	1,034,470	9-01	1,034,470	237,962	23%
Utilities/Water Rights	600,000	=:	600,000	<b>**</b> 1	0%
Land	155,000		155,000		0%
Unspecified Projects	100,000		100,000		<u>0%</u>
Total Expenditures	1,889,470	<u> </u>	1,889,470	237,962	<u>13%</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	1,019,739	:=::	1,019,739	1,680,428	
Other Sources and Uses:					
Interfund Transfers In	24,156	#K	24,156	12,078	50%
Interfund Transfers Out	(2,163,333)		(2,163,333)	(1,081,666)	<u>50%</u>
<b>Total Other Sources and Uses:</b>	(2,139,177)		(2,139,177)	(1,069,588)	<u>50%</u>
Net Change in Fund Balance	(1,119,438)	3	(1,119,438)	610,840	
Beginning Fund Balance - October 1, 2024	\$ 5,412,317	\$ (143,907)	\$ 5,268,410	\$ 5,268,410	
Ending Fund Balance - April 30, 2025	\$ 4,292,879	\$ (143,907)	\$ 4,148,972	\$ 5,879,250	



# CITY COUNCIL AGENDA ITEM FORM

Meeting Date: June 10, 2025 Agenda item: 7D

Prepared by: R. Ruthven, Assistant CM Reviewed by: A. Garfaoui, City Manager

**Department:** Administration

### **AGENDA ITEM DESCRIPTION**:

Discussion and possible action regarding a Resolution to reappoint Mayor Dennis and Councilmember Tullgren to the City of Live Oak's Economic Development Corporation.

### **Staff Briefing:**

Staff recommends reappointing the two members of the Live Oak Economic Development Corporation (EDC) Board with expiring terms as follows:

Members	Current Term Expiration	New Term Ending
Mary M. Dennis, Board President	06/30/2025	06/30/2027
Bob Tullgren, Council Director	06/30/2025	06/30/2027

The other remaining EDC Board member terms expire in June 2026.

_	Cost:	
Ordinance Resolution	Budgeted	
	Actual	3
Proclamations Special Presenta	Acct. Name	
Finance Report Public Hearing	Acct. Fund	
I mance report I done rearing	Other Funding	
Other	Strategic Goal #	1 & 3

### **Staff Recommended Motion:**

Motion to approve a Resolution to reappoint Mayor Dennis and Councilmember Tullgren to the City of Live Oak's Economic Development Corporation

RESOLUTION NO:	
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# A RESOLUTION OF THE CITY OF LIVE OAK, TEXAS, REAPPOINTING MEMBERS AND PROVIDING A CURRENT LIST OF THE REAPPOINTED MEMBERS TO THE ECONOMIC DEVELOPMENT CORPORATION.

WHEREAS, the City of Live Oak, Texas has an Economic Development Corporation (EDC) and shall appoint respective Board Members under the Articles of Incorporation and Bylaws and desires to reappoint specific persons to the EDC Board; and

WHEREAS, the City Council hereby confirms and ratifies the duly qualified persons listed below for reappointment to the respective positions and for the respective terms described below and associated coded Bylaws provisions as to the terms of the appointment(s).

# NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LIVE OAK, TEXAS THAT:

I.

The City Council of the City of Live Oak hereby reappoints the persons listed below as members of the Economic Development Corporation as indicated in the following paragraph. Such reappointments shall be subject to and governed by the current term limits of each board/commission as governed by the EDC bylaws and articles of incorporation.

H:

#### ECONOMIC DEVELOPMENT CORPORATION

Members	Term Ending
Mary M. Dennis, Board President	06/30/2027
Bob Tullgren, Council Director	06/30/2027

PASSED, APPROVED and ADOPTED this 10th day of June 2025.

Robert Tullgren, Mayor Pro Tem

ATTEST:
Isaura Gaytan, City Secretary
APPROVED AS TO FORM:
Clarissa Rodriguez, City Attorney