



2022

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended December 31, 2022

Travis County, Texas

Prepared by

Travis CAD Finance Department



Travis Central Appraisal District

OUR MISSION

The mission of the Travis Central Appraisal District is to provide accurate appraisals of all property in Travis County at one hundred percent market value, equally and uniformly, in a professional, ethical, economical, and courteous manner, working to ensure that each taxpayer pays only their fair share of the property tax burden.

OUR VISION

The Travis Central Appraisal District will act in accordance with the highest principles of professional conduct, ethics, accountability, efficiency, openness, skill, and integrity. We approach our activities with a deep sense of purpose and responsibility.

OUR VALUES

- **Appraise-** fairly, efficiently, and effectively, balancing the needs of both taxpayers and the taxing units by adhering to the Texas Property Tax Code, USPAP, and generally accepted appraisal standards.
- **Educate-** taxpayers of their rights, remedies, and responsibilities.
- **Communicate-** collaboratively with and encourage communication among the taxing units, taxpayer public, and the agency.
- **Service-** provide exceptional customer service that is accessible, responsible and transparent.
- **Performance-** demand integrity, accountability, and high standards from all staff and strive continuously for excellence and efficiency.

Strategic Goals

1. Develop appraisals that reflect market value and ensure fairness and uniformity.
2. Be efficient in business processes and ensure that mission critical tasks are completed in a timely manner with a high level of accuracy.
3. Collect, create, and maintain accurate data.
4. Ensure that the district maintains a highly educated, motivated, and skilled workforce.
5. Provide customer service that is courteous, professional, and accurate.

Travis Central Appraisal District

Annual Comprehensive Financial Report

Year Ended December 31, 2022

2022 Board of Directors

Mr. James Valadez, Chair
Travis County

Ms. Theresa Bastian, Secretary
City of Austin

Ms. Nicole Conley, Secretary
City of Austin

Mr. Tom Buckle
West Travis County

Ms. Deborah Cartwright
Austin ISD

Ms. Elizabeth Montoya
East Travis County

Mr. Vivek Kulkarni
Travis County

Mr. Felipe Ulloa
Austin ISD/City of Austin

Ms. Blanca Zamora-Garcia
City of Austin

Mr. Bruce Elfant
Travis County Tax Assessor/Collector

Ms. Marya Crigler, RPA
Chief Appraiser

Prepared by the TCAD Finance Department



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INTRODUCTORY SECTION



TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
THERESA BASTIAN
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



MARYA CRIGLER
CHIEF APPRAISER

BOARD MEMBERS

TOM BUCKLE
DEBORAH CARTWRIGHT
BRUCE ELFANT
VIVEK KULKARNI
ELIZABETH MONTOYA
FELIPE ULLOA
BLANCA ZAMORA-GARCIA

June 7, 2023

Travis County Taxpayers,
Travis CAD Board of Directors, and
Ms. Marya Crigler, Chief appraiser,
Travis Central Appraisal District:

I am pleased to present the Annual Comprehensive Financial Report of the Travis Central Appraisal District (the District) for the fiscal year ended December 31, 2022. Responsibility for both the accuracy of the data and the completeness and fairness of presentation, including all disclosures, rests with the District. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to fairly present the financial position and results of the operations of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The Annual Financial Report

The District's financial statements have been audited by Eide Bailly, LLP, a firm of certified public accountants. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion ("clean"), and that the District's financial statements for the fiscal year ended December 31, 2022 are fairly presented in conformity with generally accepted accounting principles (GAAP). Based on financial accountability criteria set forth under generally accepted accounting principles (GAAP) for state and local governments, 850 EAL Holding Corp., a separate legal entity, is reported as a blended component unit of the District and presented as a governmental activity. The independent auditors' report is presented as the first component of the financial section of this report. The firm Eide Bailly, LLP was selected by the District's Board of Directors to perform the fiscal year 2022 financial audit.



Understanding the Local Property Tax Process



Texas local units of government rely heavily on property tax to fund their operations. Statewide, more than 4,000 separate taxing jurisdictions impose a property tax; these include counties, school districts, cities, and special-purpose districts that provide junior colleges, hospitals, water and wastewater utilities, flood control, and emergency services.

In addition to property tax, the Texas Constitution and Legislature empower local governments to impose, levy, and collect other taxes and fees that supplement their operations.

The Texas Constitution sets out five basic rules for property taxes ⁽²⁾:

- Taxation must be equal and uniform. No single property or type of property should pay more than its fair share.
- Generally, all property must be taxed on its current market value—the price it would sell for when both buyer and seller seek the best price and neither is under pressure to buy or sell. The Texas Constitution provides certain exceptions to this rule, such as the use of “productivity values” for agricultural and timber land. This means that the land is taxed based on the value of what it produces, such as crops and livestock, rather than its sale value. This lowers the tax bill for such land.
- Each property in a county must have a single appraised value. This means that the various local governments to which you pay property taxes cannot assign different values to your property; all must use the same value. This is guaranteed by the use of county appraisal districts.
- All property is taxable unless federal or state law exempts it from the tax. These exemptions may exclude all or part of your property value.
- Property owners have a right to reasonable notice of increases in their appraised property value.

Appraisal districts are political subdivisions of the State responsible for appraising property within county boundaries. Taxing entities use those appraised values to set their ad valorem tax rates and levy property taxes. The governing bodies of taxing units, such as school boards, commissioners’ courts, city councils, and special purpose district boards of directors, derive the tax rate by dividing the proposed tax levy by the taxable value of property, as provided by the appraisal district. Taxable value is a property’s appraised



value minus all applicable exemptions, deductions, and limitations. The tax rate is the level of taxation imposed by a taxing unit on taxable property within its boundaries.

The local government's tax assessor applies the tax rate to the taxable value in its jurisdiction to compute the tax due on each property. ⁽¹⁾

There are three main parts to the property tax system in Texas:

- An appraisal district in each county sets the value of property each year. A chief appraiser is the chief administrator and operates the appraisal office.
- A citizen board, called the Appraisal Review Board (ARB), hears any disagreements between a property owner and the appraisal district about a property's value. The members of the Appraisal Review Board are appointed by the local administrative judge.
- Local taxing units—city, county, school and special districts—decide how much money they will spend by adopting a budget. Next, the units set tax rates that will raise the revenue necessary to fund their budgets. The adopted budgets and the tax rates set to fund the budgets determine the total amount of taxes that a person will pay.

The property tax year has four stages: appraising taxable property, protesting the appraised values, adopting the tax rates, and collecting the taxes. The following represents a summary of the process.

1. A large part of each appraisal district's job is to estimate what your property is worth on January 1. What a property is used for on January 1, market conditions at that time, and who owns the property on that date determine whether the property is taxed, its value, and who is responsible for paying the tax. Your appraisal district also processes applications for tax exemptions, agricultural appraisals, and other tax relief.
2. After the May 15 protest deadline, the appraisal review board begins hearing protests from property owners who believe their property values are incorrect or who did not get exemptions or agricultural appraisal. When the ARB finishes its work, the appraisal district gives each taxing unit a list of taxable property.
3. In August or September, the elected officials of each taxing unit adopt tax rates for their operations and debt payments. Several taxing units tax your property. Every property is taxed by the county and the local school district. You also may pay taxes to a city and to special districts such as hospital, junior college, water, fire and others.



4. Tax collection starts around October 1 as tax bills go out. Taxpayers have until January 31 of the following year to pay their taxes. On February 1, penalty and interest charges begin accumulating on most unpaid tax bills. Tax collectors may start legal action to collect unpaid taxes on February 1.

Property Tax Calendar

January 1	Appraisal districts are required to appraise property at its value on this date.
January 1 – April 30	Appraisal districts complete appraisals and process applications for exemptions.
April – May	Appraisal districts send notices of appraised value.
May 15	Appraisal review boards begin hearing protests from property owners.
July 25	Appraisal districts certify current appraised values to taxing units.
August – September	Local taxing units adopt tax rates.
October 1	Local taxing units begin sending tax bills to property owners.
January 31	Taxes due to local taxing units (or county tax assessor, if acting on their behalf).
February 1	Local taxing units begin charging penalty and interest for unpaid tax bills.

Role of the Appraisal District

Each Texas county is served by an appraisal district that determines the value of all the county's taxable property. Generally, a local government that collects property taxes, such as county, cities, and school districts, is a member of the appraisal district. A board of directors appointed by the member governments presides over the appraisal district.

The appraisal district is considered a political subdivision and must follow applicable laws such as the Open Meetings Act and the Public Information Act. Meetings are generally open to the public and information generated by the appraisal district is, in most cases, also available to the public.



The appraisal district board of directors hires a chief appraiser, approves contracts, and sets policies. The chief appraiser is the chief administrator of the appraisal district. The chief appraiser may employ and compensate professional, clerical and other personnel as provided by the appraisal district budget. The chief appraiser's primary duty is to discover, list, review, and appraise all taxable property in the appraisal district using generally accepted appraisal techniques.

Travis Central Appraisal District

The Travis Central Appraisal District was created under the 66th Texas State Legislature in 1979 under the provisions of Senate Bill 621 known as the Property Tax Code. The District is responsible for the appraisal of property subject to ad valorem taxation in Travis County, Texas. The District is governed by a board of nine directors serving two year terms, plus a tenth statutorily designated non-voting member who is the County Tax Assessor-Collector. Travis County appoints two board members, Austin ISD appoints two board members, City of Austin appoints two board members, and Austin ISD and City of Austin appoint one board member jointly. The remaining two board members are appointed by a vote of the eastern and western taxing entities within Travis County.

The District was formed in 1981 and formally began operations in 1982, pursuing its mission to provide accurate appraisal of all property in Travis County at one hundred percent of market value, equally and uniformly, in a professional, ethical, economical and courteous manner, working to ensure that each taxpayer pays only their fair share of the property tax burden. As stipulated under the Texas Property Tax Code, the District serves the citizens and taxpayers of Travis County and the taxing entities which lie within Travis County.

Travis County, established in 1840, is located in south central Texas astride the Balcones Fault, the boundary between the Edwards Plateau to the west and the Blackland Prairies to the east. Its county seat, Austin, is the capital of Texas. Travis County's population continues to grow at a steady pace, increasing an average of 2.7% each year since 2013. The 2022 population of Travis County was estimated to be 1,402,935, an increase of 2.3% over the 2021 estimated population.

Accounting Basis and Controls

Accounting Basis

The District reports its financial activities as a special-purpose government. Special-purpose governments are governmental entities which engage in a single government program.



Like most governments, special-purpose governments present two types of financial statements: (1) government-wide financial statements and (2) fund financial statements.

The government-wide financial statements report information on all of the activities of the District. Governmental activities generally are financed through charges for services and intergovernmental revenues. The statement of activities reflects the revenues and expenses of the District. The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting.

The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time the liability is incurred.

The fund financial statements provide information about the District's governmental funds. The emphasis of fund financial statements is directed to specific activities of the District. The District reports the *general fund* as a major governmental fund. It is the District's primary operating fund. This fund is used to account for the acquisition and use of the District's expendable financial resources and the related liabilities. The District also reports the 850 EAL Holding Corp. as a major governmental fund. 850 EAL Holding Corp. is a non-profit entity whose primary purpose supports the District. The measurement focus is based on the determination of changes in financial position rather than upon net income determination. Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available and expenditures are recorded when the related fund liability is incurred.

Internal Controls

To provide a reasonable basis for making its representations, the District's management team has established a comprehensive internal control framework. This framework is designed to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and that accounting transactions are executed in accordance with management's authorization and properly recorded so that the financial statements can be prepared in conformity with generally accepted accounting principles (GAAP). The objective of the internal control framework is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. The concept of reasonable assurance recognizes that: (1) the cost of a



control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. The design and operation of internal controls also ensures that all funds are expended in compliance with applicable laws and regulations.

All internal control evaluations occur within the above framework. During the fiscal year ended December 31, 2022, the District reviewed its internal controls. I believe that the District's internal controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Management's Discussion and Analysis (MD&A)

The Management's Discussion and Analysis (MD&A) provides financial highlights and interprets the financial reports by analyzing trends and by explaining changes, fluctuations and variances in the financial data. The MD&A is also intended to disclose any known significant events or decisions that affect the financial condition of the District. The MD&A complements, and should be read in conjunction with, this letter of transmittal.

Financial Statement Format

This Annual comprehensive Financial Report is presented according to the reporting model established by GASB Statement No. 34 and related statements. The report is divided into three sections:

1. *Introductory Section*- This section includes the letter of transmittal, organizational chart, and list of principal officials.
2. *Financial Section*- The financial section includes the Independent Auditor's Report, Management's Discussion and Analysis, the Basic Financial Statements, and Required Supplementary Information.
 - a. *Basic Financial Statements*- This section includes government-wide and fund financial statements as well as the notes to the financial statements. The notes are considered essential to the fair presentation and adequate disclosure for this financial report. They include the Summary of Significant Accounting Policies for the District and other necessary disclosures of importance relating to the financial position of the District. The notes are treated as an integral part of the financial statements and should be read in conjunction with them.
 - b. *Required Supplementary Information ("RSI")* - This section includes the budgetary schedule for the fiscal year ended December 31, 2022 and the



accompanying notes, schedule of changes in net pension liability and related ratios for the last ten fiscal years, and the schedule of employer contributions for the last ten fiscal years.

3. *Statistical Section-* Although this section contains substantial financial information, these schedules differ from financial statements in that they present some non-accounting data, cover more than the current fiscal year, and are designed to reflect demographic and economic data, operating information, financial trends, and the fiscal capacity of the District.

Factors Affecting Financial Condition

Market Indicators

Austin continues to take its place among the world's leading cities with cultural vitality and lifestyle asset growth. As one of the U.S fastest-growing economies, the Texas state capital has shown favorable investment returns with its promising economy.

Austin is the second fastest-growing city in the U.S. due to the influx of high-tech companies, venture capital, pro-business government, and population growth. According to CREXI, the metro area is ranked #1 for millennial population growth, with Downtown Austin's population soaring by nearly 80% over the past ten years. The city has become a hub for job creation with a growth rate of 16% from 2016 to 2021, compared to the national average of 1.8%, ranking it the No.1 metro in the U.S. for job creation. Notable key industries in Austin are advanced manufacturing, data management, financial services, life sciences, and space technology.

Known as "The Human Capital," Austin continuously attracts new talent with its innovative and creative community, and a great quality of life coupled with lower business and living costs. Below is Austin, Texas at Glance...

DEMOGRAPHICS

The Austin Region is well recognized as one of the fastest growing in the USA with a vibrant, well-educated, and youthful population.

2.3 MILLION

Regional population

3.2%

Avg. annual labor force growth
(2012-2022)

2.9%

Unemployment rate
(2022)

35.2 YEARS

Median age

32.1%

Population growth
(2011-2021)

50%

Population over 25
with bachelor's degree



BUSINESS

Our tax structure is fair, competitive and designed to make companies feel welcome.

673K Employed in management & professional occupations | **\$4.9B** Invested in startups in 2022 | **30%** of Texas' patents awarded to Austin inventors

MAJOR EMPLOYERS

Accenture	Dell Technologies	Indeed	Samsung
AMD	General Motors	Intel	Tesla
Apple	Google	National Instruments	VISA
Applied Materials	IBM	NXP Semiconductors	Vrbo
Charles Schwab	ICU Medical	Oracle	Whole Foods

416K STUDENTS

within a 100-mile radius – The University of Texas at Austin, Texas State University, Austin Community College, and more

RANKED 5TH

For concentration of jobs in STEM

TOP RANKED

Tech Talent Scorecard—CBRE
Tech's economic impact—CompTIA
Innovation Geographies—JLL
Startup Ecosystem—Startup Genome
Business R&D—U.S. NSF

[AUSTINCHAMBER.COM/ECONOMIC-DEVELOPMENT](https://austinchamber.com/economic-development)

Where Does Austin Rank?

It's no wonder that Austin is a popular landing spot for corporate headquarters and individuals alike. Austin consistently ranks high across a broad spectrum of studies including:

- No. 1 College City in America for 2023 (*WalletHub, November 2022*)
- No. 1 Most Attractive Place for first-time Homebuyers (*Bankrate, February 2023*)
- No. 1 Best Housing Market for Stability & Growth (*SmartAsset, April 2023*)
- No. 2 Fastest Growing Metropolitan City (*Kenan Institute of Private Enterprise, October 2022*)
- No. 2 Preferred Market for Real Estate Investments- 2nd year in a row (*CBRE, January 2023*)
- No. 2 Most Job Growth since February 2020 (*Austin Chamber of Commerce, January 2023*)
- No. 2 Country's Hottest Job Market (*Wall Street Journal, January 2023*)
- Best State Capital to Live in – 6TH year in a row (*WalletHub, January 2023*)
- No. 7 Best City for Tech Jobs (*Indeed.com, April 2023*)
- No.1 City Best Prepared for "Smart City" Future (*ProptechOS, November 2022*)
- Third Fastest Growing Tech Talent Pool (*LinkedIn, June 2022*)

Economy

Austin's economy ranked No. 1 among the best performing top 50 metros since COVID-19, with a 13.2% increase in job growth.



April 2023 Economic Indicators

Best performing among the top 50 metros (COVID-19)

	Nonfarm payroll jobs		Feb. 2020-Feb. 2023		Rank
	Feb. 2020	Feb. 2023	Difference	Percent change	
Austin MSA	1,144,800	1,296,200	151,400	13.2%	1
Dallas MDiv	2,728,500	3,011,800	283,300	10.4	2
Jacksonville MSA	731,600	801,100	69,500	9.5	3
Raleigh MSA	654,200	712,000	57,800	8.8	4
Nashville MSA	1,057,900	1,147,500	89,600	8.5	5
Tampa MSA	1,408,500	1,524,700	116,200	8.2	6
Salt Lake City MSA	759,100	815,400	56,300	7.4	7
Fort Worth MDiv	1,107,800	1,188,500	80,700	7.3	8
Orlando MSA	1,347,600	1,433,500	85,900	6.4	9
San Antonio MSA	1,082,600	1,151,400	68,800	6.4	10

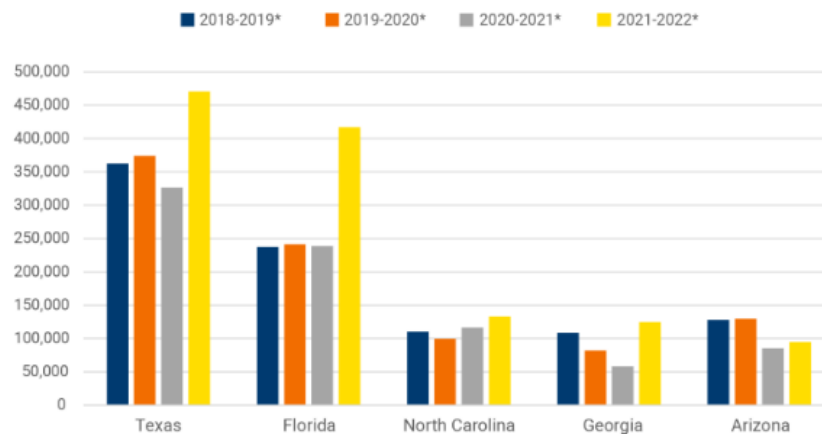
Source: U.S. Bureau of Labor Statistics, CES.

Population Growth

According to the new census data, Texas gained the most population numerically over prior year (*Figure 3*). The Lonestar State also ranked third in having the largest numbers of new immigrants from abroad in 2021-2022, following California and Florida (*Figure 4*).

FIGURE 3

Annual population change for five largest population-gaining states, 2018-19 to 2021-22



*July 1 to July 1 of each year

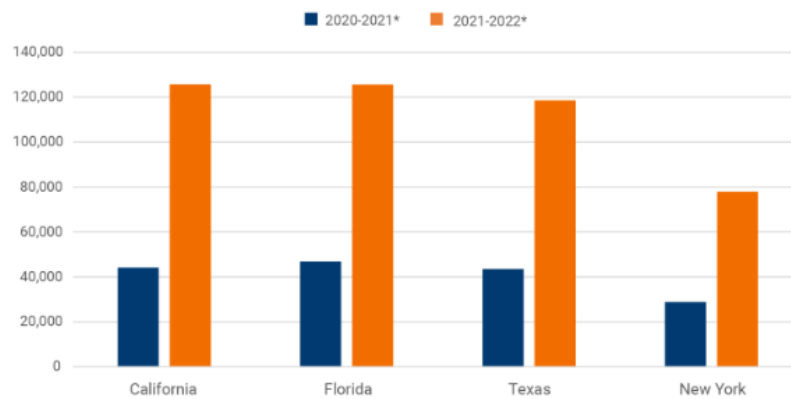
Source: William H. Frey analysis of U.S. Census Bureau evaluation estimates for 2018-20 and 2020-2022 population estimates released

B | Brookings Metro



FIGURE 4

Net immigration for states with highest immigration gains, 2020-21 and 2021-22



*July 1 to July 1 of each year

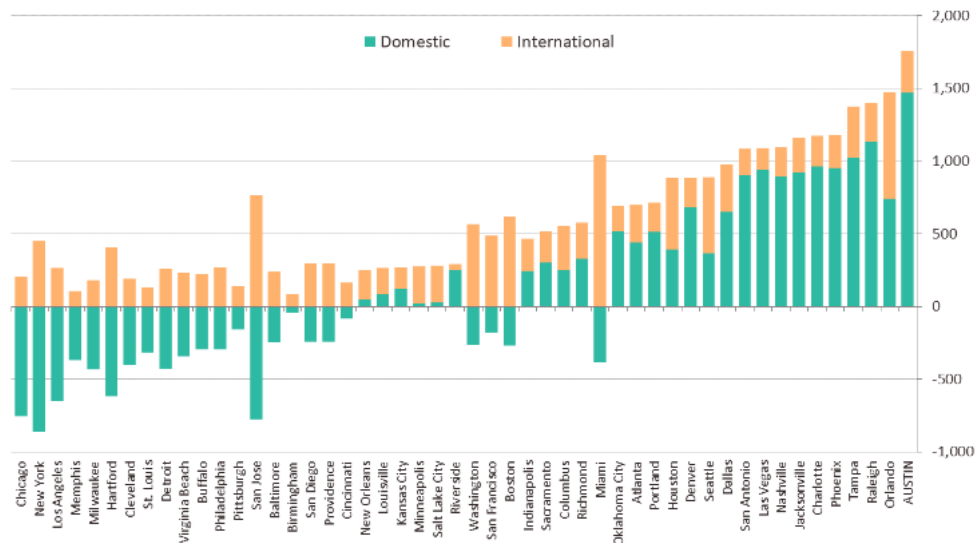
Source: William H. Frey analysis of U.S. Census Bureau population estimates released December 22, 2022

B | Brookings Metro

The 2020 Census Bureau estimates show that Austin remains one of the top destinations for migrating talent. Austin ranked first among the 50 largest U.S. metros based on new migration as a percent of total population in 2020.

Net migration per 10,000 population, 2010-2020

50 largest metros

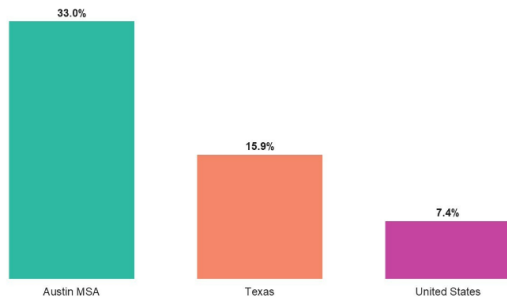


Source: U.S. Census Bureau, [Population Estimates](#).



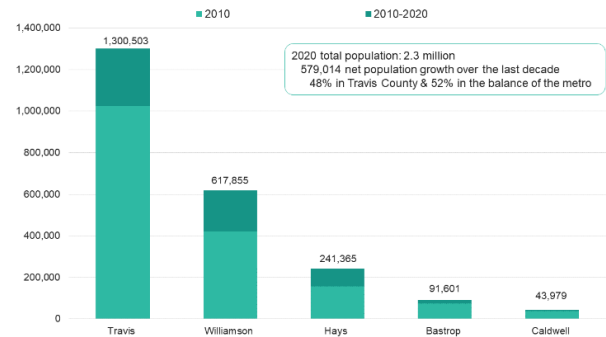
The decade ending 2020 saw a 33% increase in population, and growth was 3% for the year ending July 2020. Furthermore, Travis county saw the largest increase in population among the surrounding Austin MSA

Population growth 2010-2020



Source: U.S. Census Bureau, Decennial Census.

Population by county



Source: U.S. Census Bureau, [Population Estimates](#).

Job Growth

Austin is back to the number one spot for jobs market in the U.S., with marquis announcements of the Tesla Gigafactory and the relocation of the Oracle headquarters leading the charge, Austin is extremely well positioned into the foreseeable future.

April 2023 Economic Indicators

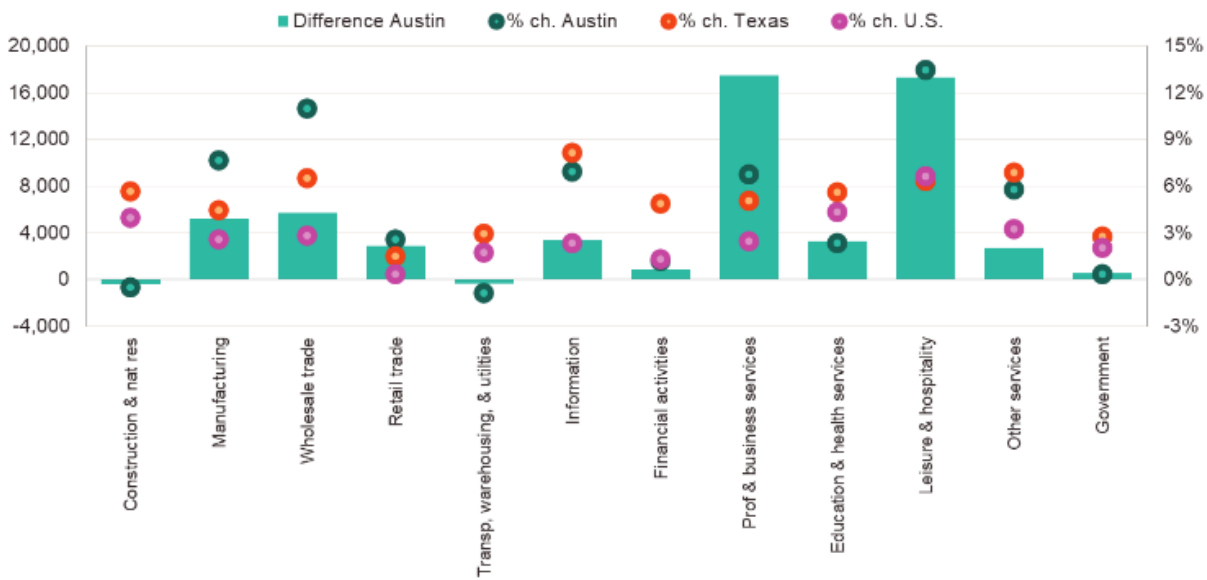
Best performing among the top 50 metros (COVID-19)

	Nonfarm payroll jobs		Feb. 2020-Feb. 2023		Rank
	Feb. 2020	Feb. 2023	Difference	Percent change	
Austin MSA	1,144,800	1,296,200	151,400	13.2%	1
Dallas MDiv	2,728,500	3,011,800	283,300	10.4	2
Jacksonville MSA	731,600	801,100	69,500	9.5	3
Raleigh MSA	654,200	712,000	57,800	8.8	4
Nashville MSA	1,057,900	1,147,500	89,600	8.5	5
Tampa MSA	1,408,500	1,524,700	116,200	8.2	6
Salt Lake City MSA	759,100	815,400	56,300	7.4	7
Fort Worth MDiv	1,107,800	1,188,500	80,700	7.3	8
Orlando MSA	1,347,600	1,433,500	85,900	6.4	9
San Antonio MSA	1,082,600	1,151,400	68,800	6.4	10

Source: U.S. Bureau of Labor Statistics, CES.



New/lost jobs by industry: Feb. 2022-Feb. 2023



Source: Texas Workforce, CES.

Property Taxes At Work

Property taxes are local taxes that are assessed locally, collected locally, and used locally. You pay your property taxes to the local tax collector. The tax collector distributes the funds to schools, cities and other local governments. Local governments spend the funds on schools, roads, hospitals, police departments, fire departments and other programs.

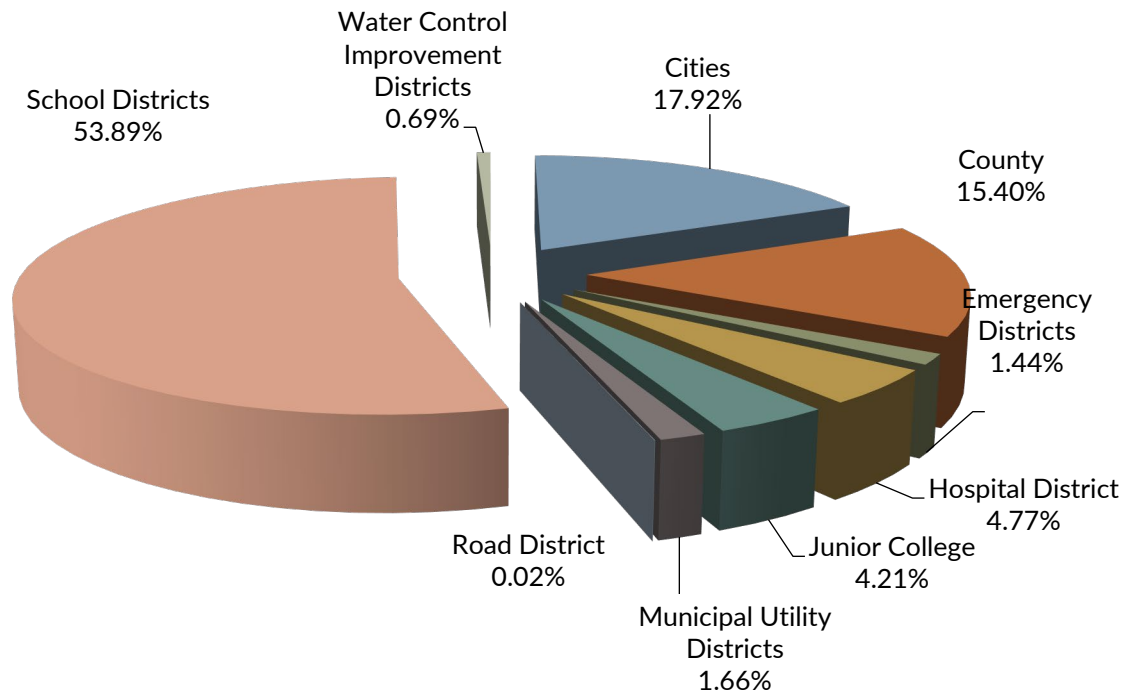


In Travis County, property taxes support 137 local government agencies including 21 cities, 18 emergency districts, the county, the hospital district, the junior college, 62 municipal utility districts, 1 road districts, 15 school districts, and 17 water control improvement districts. For 2022 the projected tax levy for all taxing units in Travis County is \$5,966,208,393.



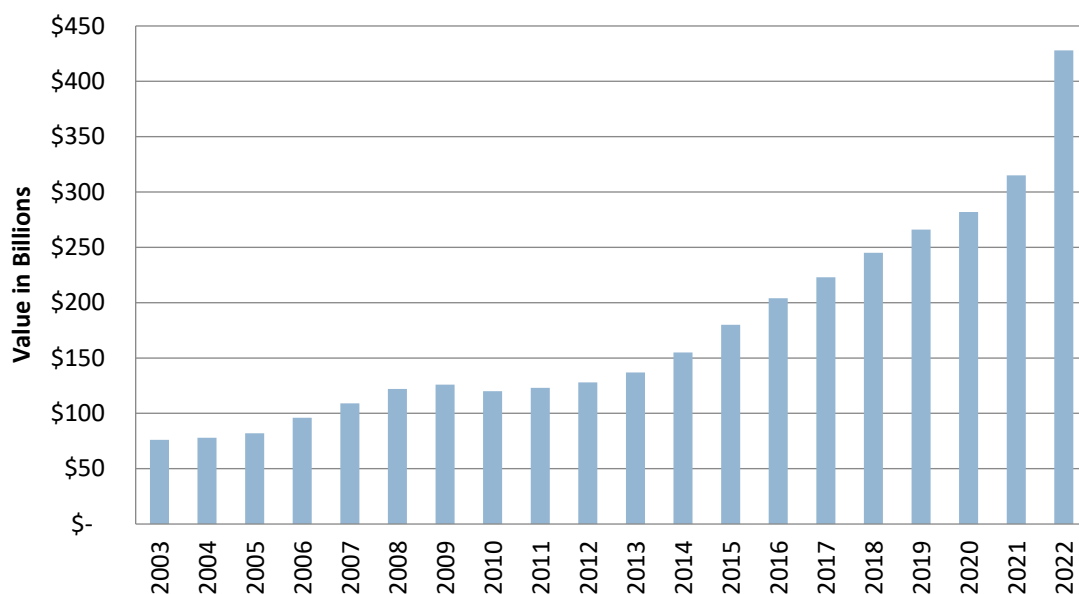
DISTRIBUTION OF PROPERTY TAXES

Budget by Taxing Unit Type



2022 was the twelfth consecutive year of appraisal roll growth. All sectors experienced record growth.

Year	Total Appraisal Roll	Appraisal Roll in Billions	Change from Prior Year	Percent Change
2003	\$ 76,468,299,684	\$ 76	\$ (3,258,920,727)	-4.09%
2004	\$ 77,780,497,021	\$ 78	\$ 1,312,197,337	1.72%
2005	\$ 82,376,017,030	\$ 82	\$ 4,595,520,009	5.91%
2006	\$ 95,938,443,366	\$ 96	\$ 13,562,426,336	16.46%
2007	\$ 108,849,163,598	\$ 109	\$ 12,910,720,232	13.46%
2008	\$ 121,880,175,682	\$ 122	\$ 13,031,012,084	11.97%
2009	\$ 125,920,708,866	\$ 126	\$ 4,040,533,184	3.32%
2010	\$ 120,247,416,959	\$ 120	\$ (5,673,291,907)	-4.51%
2011	\$ 123,196,201,548	\$ 123	\$ 2,948,784,589	2.45%
2012	\$ 128,176,409,480	\$ 128	\$ 4,980,207,932	4.04%
2013	\$ 136,609,794,659	\$ 137	\$ 8,433,385,179	6.58%
2014	\$ 154,513,882,900	\$ 155	\$ 17,904,088,241	13.11%
2015	\$ 179,776,622,324	\$ 180	\$ 25,262,739,424	16.35%
2016	\$ 203,900,582,596	\$ 204	\$ 24,123,960,272	13.42%
2017	\$ 223,147,520,227	\$ 223	\$ 19,246,937,631	9.44%
2018	\$ 245,338,206,315	\$ 245	\$ 22,190,686,088	9.94%
2019	\$ 266,184,989,892	\$ 266	\$ 20,846,783,577	8.50%
2020	\$ 281,851,353,216	\$ 282	\$ 15,666,363,324	5.89%
2021	\$ 314,594,449,350	\$ 315	\$ 32,743,096,134	11.62%
2022	\$ 428,452,895,722	\$ 428	\$ 113,858,446,372	36.19%



Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Travis Central Appraisal District for its annual comprehensive financial report for the fiscal year ended December 31, 2021. This was the eleventh consecutive year that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and will submit it to the GFOA to determine its eligibility for another certificate.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Travis Central Appraisal District, Texas for its annual budget for the fiscal year beginning January 1, 2023. This was the eleventh consecutive year that the District achieved this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only.

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Outstanding Achievement in Popular Annual Financial Reporting to the Travis Central Appraisal District for its Popular Annual Financial Report (PAFR) for the fiscal year ended December 31, 2021. This was the sixth consecutive year that the District achieved this prestigious award. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government must publish a PAFR whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only.

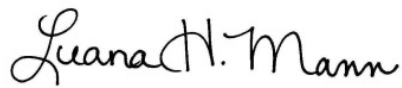
The Government Finance Officers Association of the United States and Canada (GFOA) presented the Travis Central Appraisal District with the Triple Crown award, which recognizes governments who receive all three GFOA awards (the Certificate of Achievement for Excellence in Financial Reporting Award, Distinguished Budget Presentation Award, and the Popular Annual Financial Reporting award for the fiscal year ending 2020).



Acknowledgements

The preparation of this report could not have been accomplished without the dedicated services of the management team of the Travis Central Appraisal District. I would like to express my appreciation to all who assisted in this effort. An acknowledgment to the Commercial Appraisal Director, Desiree Palencia, for preparing the market analysis commentary for the Annual Comprehensive Financial Report. I would also like to acknowledge the professional and timely manner in which our auditors, Eide Bailly, LLP conducted the audit. Finally, I would like to acknowledge the Chief Appraiser, Marya Crigler, and the District's Board of Directors, who have supported the finance department in our goal of excellence in financial management and reporting.

Respectfully submitted,



Leana H. Mann, CGFO
Deputy Chief Appraiser
Travis Central Appraisal District



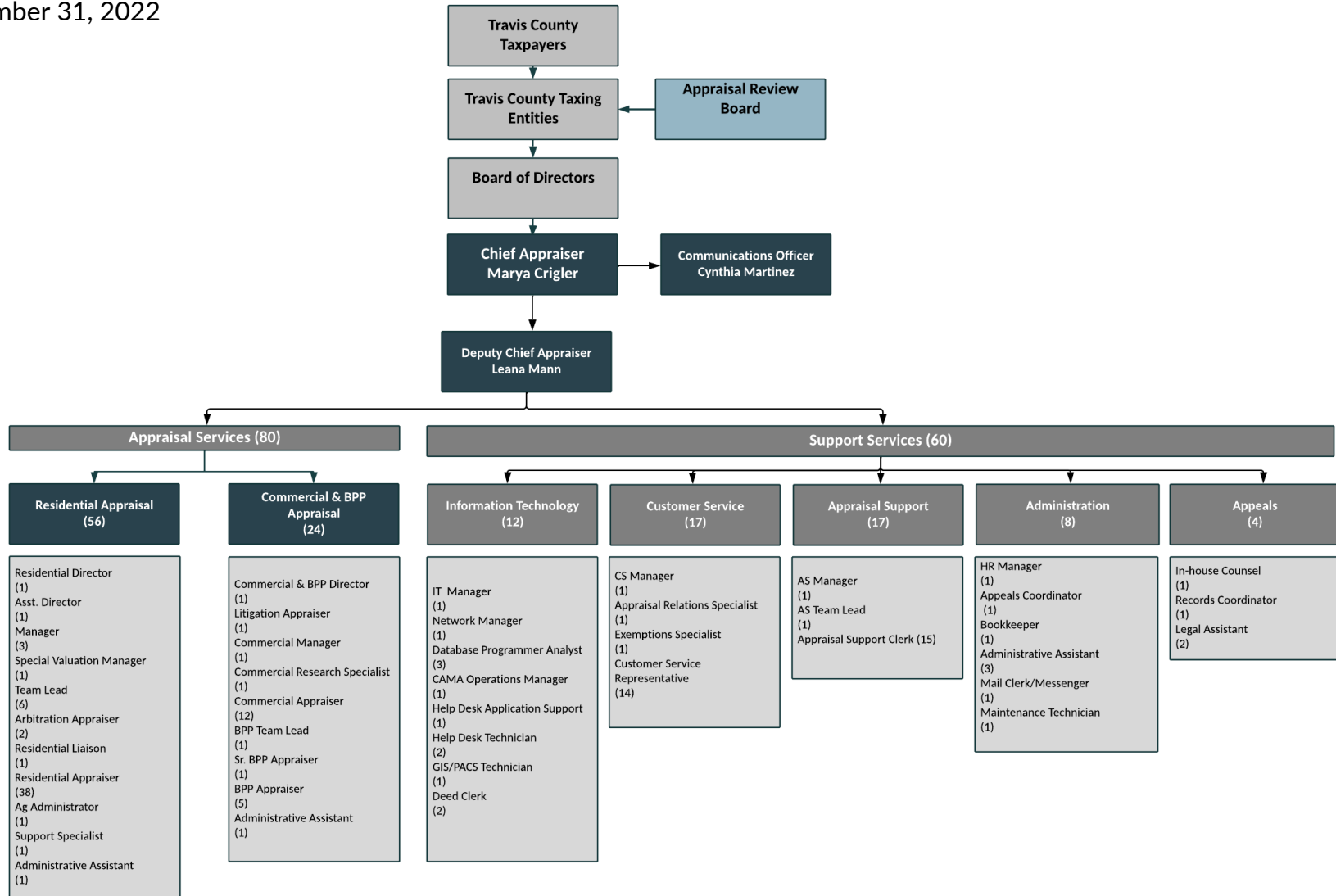
BOARD OF DIRECTORS

CURRENT BOARD MEMBERS	
James Valadez, Chairperson Travis County Term Expires 2024	Theresa Bastian, Vice Chairperson Austin ISD Term Expires 2023
Nicole Conley, Secretary City of Austin Term Expires 2024	Tom Buckle West Travis County Term Expires 2024
Deborah Cartwright Austin ISD Term Expires 2024	Osezua Ehiyamen City of Austin/Austin ISD Term Expires 2024
Elizabeth Montoya East Travis County Term Expires 2023	Vivek Kulkarni Travis County Term Expires 2023
Blanca Zamora Garcia City of Austin Term Expires 2023	Bruce Elfant Travis County Assessor Collector
CHIEF APPRAISER	
Marya Crigler Appointed: December 2011	



ORGANIZATIONAL CHART

December 31, 2022



KEY DISTRICT PERSONNEL

December 31, 2022

Chief Appraiser	Marya Crigler
Deputy Chief Appraiser	Leana Mann
In-house Counsel	Dustin Banks
Communications Director	Cynthia Martinez
Human Resource Director	Kat Harvey
Director Residential Appraisal	Russell Ledbetter
Assistant Director Residential Appraisal	Zachary Dye
Director Commercial Appraisal	Desiree Palencia
Assistant Director Commercial Appraisal	Dustin Harshbarger
Director Personal Property Appraisal	Nancy Wiatrek
Manager Customer Service	Catie Lee
Manager Appraisal Support	Tanya Deleon



CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Travis Central Appraisal District for its annual comprehensive financial report for the fiscal year ended December 31, 2021. This was the eleventh consecutive year that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Travis Central Appraisal District
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT





Independent Auditor's Report

To the Board of Directors
Travis Central Appraisal District
Austin, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of the Travis Central Appraisal District (the District) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District'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 respective financial position of the governmental activities and each major fund of the District, as of December 31, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 the District, 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 opinions.

Adoption of New Accounting Standard

As discussed in Note 1 and 14 to the financial statements, the District has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended December 31, 2022. Accordingly, a restatement has been made to the governmental activities net position as of January 1, 2022, to restate beginning net position. Our opinions are not modified with respect to this matter.

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 the District's ability to continue as a going concern for twelve 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 opinions. 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 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, 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 the District'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 the District'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, pension schedules, OPEB schedules, and budgetary comparison information on pages 6 through 27 and 78 through 88 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 auditing standards generally accepted in the United States of America, 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections 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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Abilene, Texas
June 7, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS



As management of the Travis Central Appraisal District (the District), we offer the readers of the District's financial statements this overview and analysis of the financial activities for the fiscal year ended December 31, 2022. This discussion and analysis should be read in conjunction with the accompanying letter of transmittal, the basic financial statements, and the notes to those financial statements. For more detailed information on any of the topics contained in this discussion and analysis, please refer to the Notes to the Basic Financial Statements presented in the latter part of the financial section of this annual comprehensive financial report.

Financial Highlights

- **Governmental Activities-** The District's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$12,302,973 at the end of fiscal year 2022. Net position consisted of net investment in capital assets in the amount of \$13,294,382 (108.1%), restricted net position in the amount of \$5,172,716 (42.0%), and unrestricted net position in the amount of \$(6,164,125) (-50.1%). The result of current fiscal year operations caused total net position to increase by \$3,333,196 from the prior fiscal year.
- **Governmental Funds-** As of December 31, 2022, the District's governmental funds showed an ending fund balance of \$3,689,547, a decrease of \$2,453,970 from the prior fiscal year. Of the total ending fund balance, \$1,377,694 (37.3%) was available for funding future operational needs (unassigned fund balance), \$611,153 (16.6%) was nonspendable in the form of prepaid items, and \$1,700,700 (46.1%) was committed to future needs in the form of reserves.

Committed- reserves	\$ 1,700,700
Nonspendable- prepaid items	611,153
Unassigned	<u>1,377,694</u>
 Total fund balance	 <u><u>\$ 3,689,547</u></u>



Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of the following three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the basic financial statements. This financial report also contains other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements: The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. These statements provide information, both long-term and short-term, about the District's overall financial condition. The government-wide financial statements can be found on pages 28-30 of this report.

Statement of Net Position- The statement of net position reports all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, both current and noncurrent, with the difference between the two reported as net position. Net position is one way to measure the District's financial health. Over time, increases or decreases in the District's net position may serve as an indicator of whether its financial health is improving or deteriorating, respectively. In the statement of net position, the assets, liabilities and net position are separately displayed for governmental activities and business-type activities. Activities of the District as a whole include only governmental activities. The District has no business-type activities.

Statement of Activities- The statement of activities presents information showing how the District's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected assessments and earned but unused compensated absences).

Fund Financial Statements: The fund financial statements provide more detailed information about the District's most significant funds, not the District as a whole. Like many other local and state governments, the District utilizes fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.



There are three types of funds that government entities utilize, depending on their specific needs and requirements: (1) governmental funds, (2) proprietary funds and (3) fiduciary funds. The fund financial statements can be found on pages 31-35 of this report.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows or spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of government funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financial decisions. Both the governmental funds balance sheet and the government funds statement of revenues, expenditures and changes in fund balance provide reconciliations to facilitate this comparison. A fund column is presented for the District's General Fund, a governmental fund. A separate fund column is also presented for the District's one and only component unit, 850 EAL Holding Corp. This organization is presented as a blended component unit of the District.

Proprietary Funds: Proprietary funds are used to account for a government's ongoing organizational activities that are similar to those often found in the private sector. The District had no proprietary funds during fiscal year 2022.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support a government's own programs. The District had no fiduciary funds during fiscal year 2022.

Figure 1 on the following page summarizes the major features of the District's financial statements.



Figure 1

Major Features of Government-wide and Fund Financial Statements		
	Government-wide Statements	Governmental Funds Financial Statements
Scope	Entire District government (except fiduciary funds) and any component units.	The activities of the District that are not proprietary or fiduciary in nature.
Required Financial Statements	Statement of Net Position Statement of Activities	Balance Sheet Statement of Revenues, Expenditures and Changes in Fund Balance
Accounting Basis	Accrual basis of accounting	Modified accrual basis of accounting
Measurement Focus	Economic resources measurement focus	Current financial resources measurement focus
Types of asset/liability information	All assets and liabilities, both financial and capital and both short-term and long-term	Only assets expected to be used up and liabilities that come due during the fiscal year or soon thereafter; no capital assets included
Types of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the current fiscal year or sooner.

Notes to the Basic Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 36-75 of this report.

Supplementary Schedules: The budgetary comparison schedule is presented as part of the Required Supplementary Information (RSI). The schedule of changes in net pension liability and related ratios for the last ten fiscal years, schedule of changes in net OPEB liability and related ratios for the last ten fiscal years, as well as the schedule of employer contributions for the last ten fiscal years are also presented as part of the Required Supplementary Information (RSI).



These schedules and the accompanying notes to the supplementary schedules can be found on pages 76-86 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position: As stated previously, net position can be a good indication of the financial health of a governmental entity. At the end of fiscal year 2022, the District's assets and deferred outflows of resources, which totaled \$37,109,858, exceeded liabilities and deferred inflows of resources, which totaled \$24,806,885 by \$12,302,973. This difference is known as net position. The District's net position increased by \$3,333,196 from fiscal year 2021 to 2022, an increase of 37.2%.

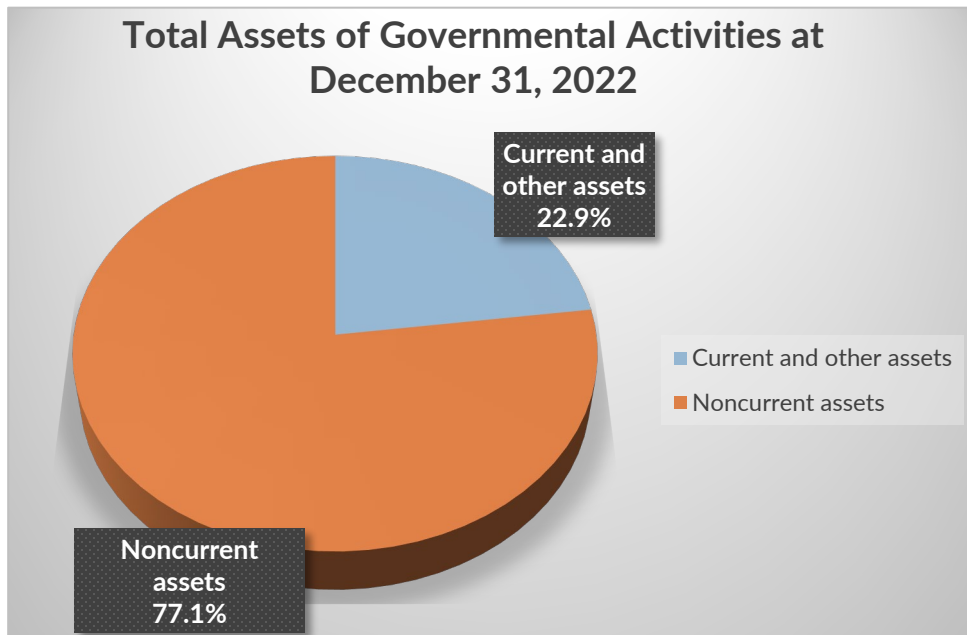
Statement of Net Position

Table A-1

	2022	2021	Increase (Decrease)	Total Percentage Change 2021- 2020	Percent of Total
ASSETS:					
Current and other assets	\$ 7,552,273	\$ 10,615,838	\$ (3,063,565)	-28.9%	22.9%
Noncurrent assets	25,409,941	22,837,660	2,572,281	11.3%	77.1%
Total assets	32,962,214	31,427,411	(491,284)	-1.6%	88.8%
DEFERRED OUTFLOWS OF RESOURCES	4,147,644	3,021,189	1,126,455	100.0%	11.2%
TOTAL ASSETS & DEFERRED OUTFLOWS	37,109,858	34,448,600	2,661,258	7.7%	100.0%
LIABILITIES:					
Current and other liabilities	5,659,418	5,543,843	115,575	2.1%	36.5%
Noncurrent liabilities	9,850,366	17,474,791	(7,624,425)	-43.6%	63.5%
Total liabilities	15,509,784	23,018,634	(7,508,850)	-32.6%	62.5%
DEFERRED INFLOWS OF RESOURCES	9,297,101	2,460,189	6,836,912	277.9%	37.5%
TOTAL LIABILITIES & DEFERRED INFLOWS	24,806,885	25,478,823	(671,938)	-2.6%	100.0%
TOTAL NET POSITION	12,302,973	8,969,777	3,333,196	37.2%	100.0%
NET POSITION BY CATEGORY:					
Net investment in capital assets	13,294,382	10,384,035	2,910,347	28.0%	108.1%
Restricted	5,172,716	-	5,172,716	0.0%	42.0%
Unrestricted	(6,164,125)	(1,414,258)	(4,749,867)	335.9%	-50.1%
Total net position	\$ 12,302,973	\$ 8,969,777	\$ 3,333,196	37.2%	100.0%

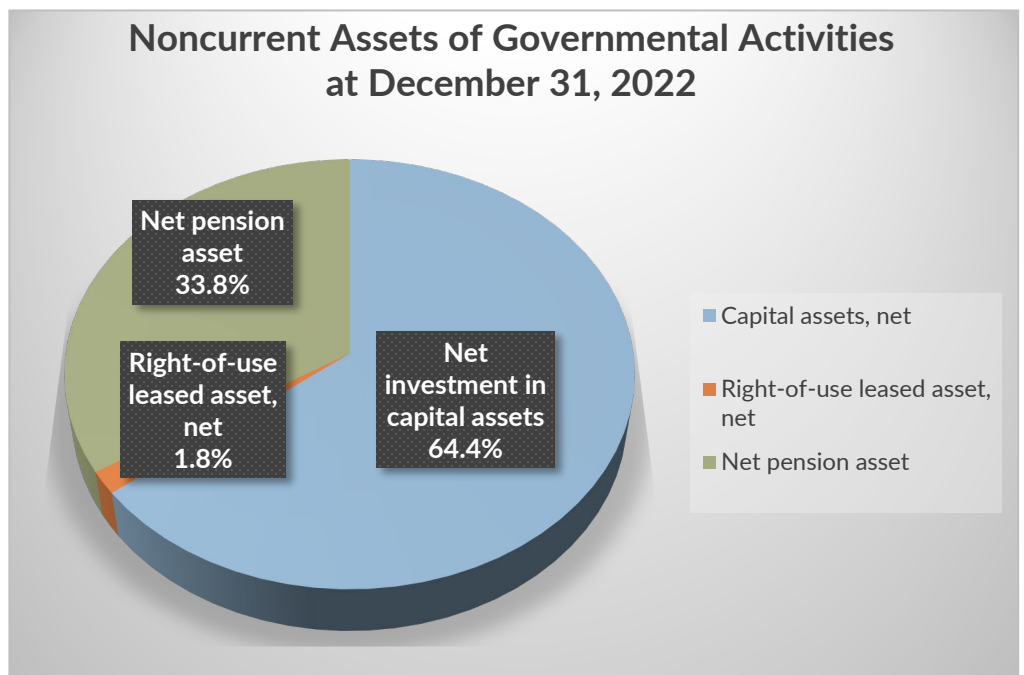


For fiscal year 2022, 108.1% of net position was net investment in capital assets (\$13,294,382), 42.0% was restricted (\$5,172,716), and -50.1% of net position was unrestricted (-\$6,164,125). Unrestricted net position may be used to meet the District's ongoing financial obligations and responsibilities, whereas net investment in capital assets are not liquid and are not as easily converted to cash or cash equivalents.



The District's current and other assets (cash, investments, receivables from jurisdictions, prepaid and other assets, etc.) totaled \$7,552,273, which represents 22.9% of total assets (\$32,962,214). Current and other assets decreased from 2021 to 2022 by 28.9% (\$3,063,565).

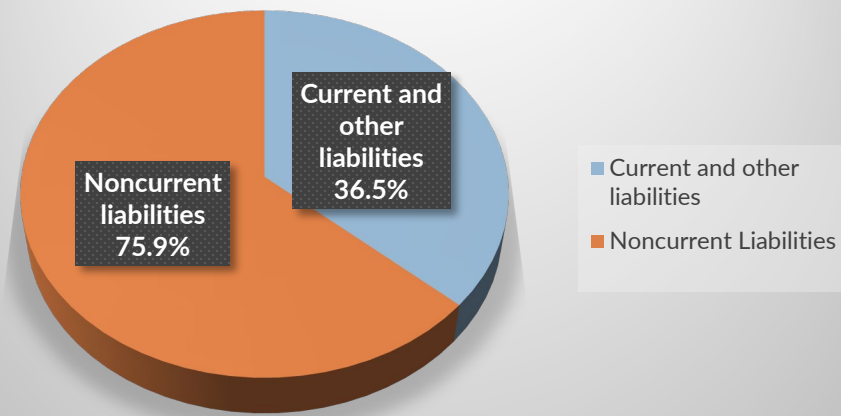
Noncurrent assets, which includes capital assets (lands, building and equipment), net of related debt, right-of-use leased assets, net of accumulated amortization, and net pension asset, net of related debt, represented 77.1% of total assets (\$25,409,941). Capital assets decreased from 2021 to 2022 by 16.3% (\$3,190,514).



This was in large part due to the sale of the District's office building located at 8314 Cross Park Drive and the adjacent vacant lot located at 2304 Forbes Lane.



Total Liabilities of Governmental Activities at December 31, 2022



The District's net pension asset increased from \$1,264,797 in 2021 to \$8,589,538 in 2022.

Current and other liabilities (accounts payable, accrued expenses, unearned revenue, and the portion of long-term liabilities due within one year) totaled \$5,659,418, representing 36.5% of total liabilities (\$15,509,784). Current and other liabilities increased by 2.1% (\$115,575) from 2021 to 2022. Long-term

liabilities (notes payable, net pension liability, lease liability, net other post-employment benefit liability, and employee leave obligations) totaled \$9,850,366, representing 63.5% of total liabilities. Long-term liabilities decreased from 2021 to 2022 by 43.6% (\$7,624,425). This change was related to payments made on the District's long-term note payable using the funds from the sale of the District's 8314 Cross Park Drive and 2304 Forbes Lane properties.



Change in Net Position: The District's net position increased from 2021 to 2022 by 37.2% (\$3,333,196). This increase was substantially due to the large payment on the note payable outlined above.

Change in Net Position

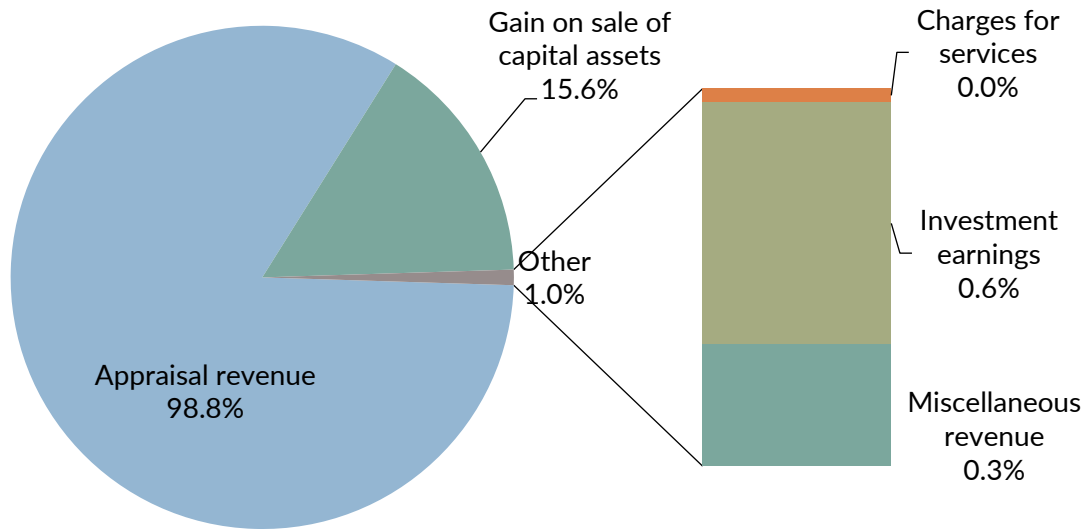
Table A-2

	2022	2021	Increase (Decrease)	Total Percentage Change 2021- 2022	Percent of Total
PROGRAM REVENUES:					
Charges for services	\$ 9,162	\$ 4,437	\$ 4,725	106.5%	0.0%
GENERAL REVENUES:					
Appraisal assessments	22,786,110	20,193,893	2,592,217	12.8%	87.6%
Less credits to jurisdictions	(1,082,402)	-	(1,082,402)	0.0%	-4.2%
Investment earnings	165,944	3,382	162,562	4806.7%	0.6%
Miscellaneous	83,112	142,043	(58,931)	-41.5%	0.3%
Gain on sale of capital assets	4,058,669	-	4,058,669	100.0%	15.6%
Total revenues	26,020,595	20,343,755	5,676,840	27.9%	100.0%
EXPENSES:					
Payroll and related expenses	12,132,981	11,876,460	256,521	2.2%	53.5%
Data processing	582,739	587,718	(4,979)	-0.8%	2.6%
Transportation	19,479	9,397	10,082	107.3%	0.1%
Operating supplies	203,946	149,682	54,264	36.3%	0.9%
Rentals	132,980	135,309	(2,329)	-1.7%	0.6%
Legal and professional	4,512,122	2,896,398	1,615,724	55.8%	19.9%
Utilities and telephone	625,058	626,312	(1,254)	-0.2%	2.8%
Building and equipment maintenance	356,787	298,408	58,379	19.6%	1.6%
Insurance	73,030	60,584	12,446	20.5%	0.3%
Other services	2,305,289	1,830,322	474,967	25.9%	10.2%
Interest	358,310	403,828	(45,518)	-11.3%	1.6%
Depreciation expense	1,287,167	1,276,980	10,187	0.8%	5.7%
Amortization expense	97,511	-	97,511	100.0%	0.4%
Total expenses	22,687,399	20,151,398	2,536,001	12.6%	100.0%
Change in net position	3,333,196	192,377	3,140,819	1632.6%	27.1%
Net position, beginning	8,969,777	8,777,400	192,377	100.0%	72.9%
Net Position, ending	\$ 12,302,973	\$ 8,969,777	\$ 3,333,196	37.2%	100.0%



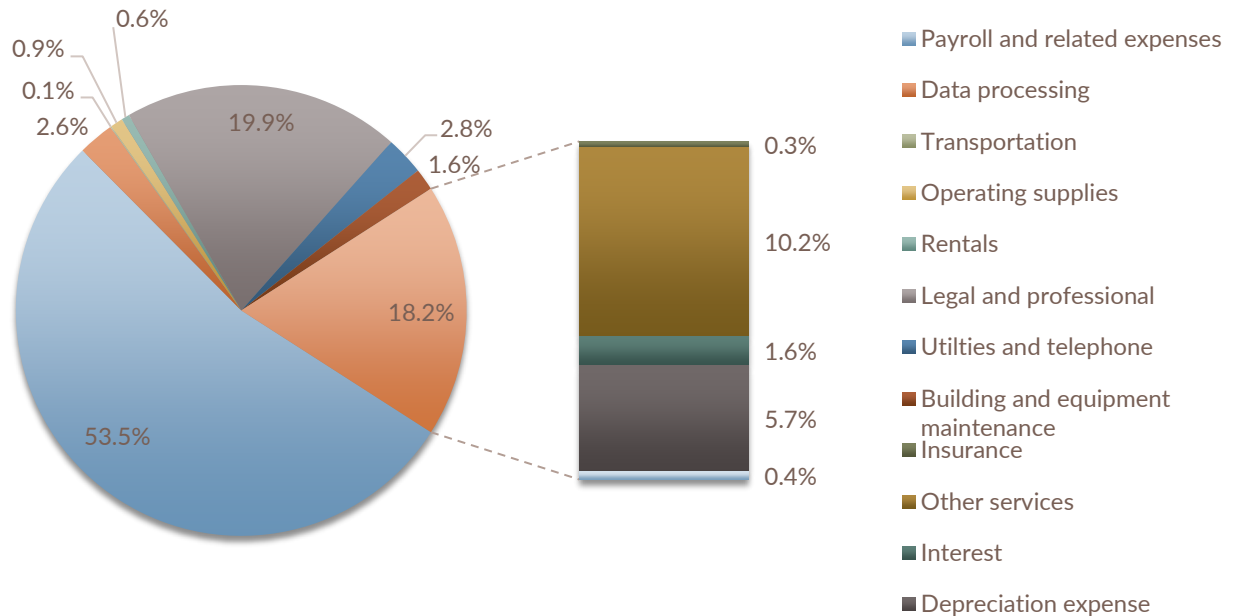
The District's total revenue increased from 2021 to 2022 by 27.9% (\$5,676,840). Appraisal revenue, generated by the taxing entities of Travis County for appraisal district services as outlined by the Texas Property Tax Code, increased 12.8% (\$2,592,217). Other revenue sources totaled \$258,218, a 72.3% increase from the 2021 total of \$149,862. During 2022, interest rates steadily increased from the historic lows experienced in 2020 and 2021. The increase in interest rates contributed to the increase in investment revenues, an increase of \$162,562 from 2021 to 2022. The district also recognized a gain on the sale of capital assets, totaling \$4,058,669, substantially from the sale of the office located at 8314 Cross Park Drive and 2304 Forbes Lane.

Revenues of Governmental Activities- by Source Fiscal Year 2022



Total expenses for fiscal year 2022 totaled \$22,687,399. Total expenses increased from 2021 to 2022 by 12.6% (\$2,536,001).

Expenses of Governmental Activities- by Source Fiscal Year 2022



Payroll and related expenses, (such as salary, Medicare and retirement contributions, health, dental, life and disability insurance) contribute to the majority of the District's total expenses (53.5%). These expenses totaled \$12,132,981 in 2022. The payroll and related expenses increased 2.2% (\$256,521) from 2021 to 2022.

Change in Net Position

Table A-3

	2022	2021	Increase (Decrease)	Total Percentage Change
Total revenues	\$26,020,595	\$20,343,775	\$ 5,676,820	27.9%
Less: Total expenses	(22,687,399)	(20,151,398)	(2,536,001)	12.6%
Change in net position	3,333,196	192,377	3,140,819	1632.6%
Net position, beginning of year	8,969,777	8,777,400	192,377	2.2%
Net position, end of year	<u>\$12,302,973</u>	<u>\$ 8,969,777</u>	<u>\$ 3,333,196</u>	<u>37.2%</u>



CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets: The District's net capital assets for its governmental activities at the end of fiscal year 2022 totaled \$16,820,403 (net of accumulated depreciation and amortization). The net capital assets includes land, building and improvements, furniture and equipment, and right-of-use leased assets.

Net capital assets decreased from the prior fiscal year by \$2,726,373 (42.1%). This decrease is due to the sale of the property located at 8314 Cross Park Drive and 2304 Forbes Lane in September 2022. Table A-4 on the following page provides a summary of net capital assets by type for the current and prior fiscal years.

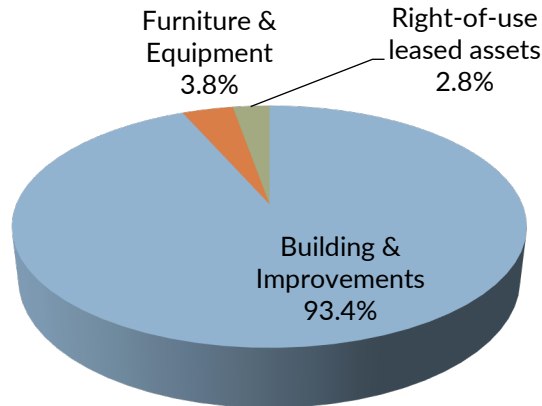
Capital Assets Net of Accumulated Depreciation

Table A-4

	Balance December 31, 2022	Balance December 31, 2021	Increase (Decrease)	
			Amount	%
Land	\$ -	\$ 1,107,653	\$ (1,107,653)	-100.0%
Building and improvements	17,722,800	21,036,747	(3,313,947)	-15.8%
Less: accumulated depreciation	(2,010,056)	(3,543,116)	1,533,060	-43.3%
buildings and improvements, net	15,712,744	17,493,631	(1,780,887)	-10.2%
Furniture and equipment	3,929,444	5,999,090	(2,069,646)	-34.5%
Less: accumulated depreciation	(3,285,926)	(5,053,598)	1,767,672	-35.0%
furniture and equipment, net	643,518	945,492	(301,974)	-31.9%
Right-of-use lease assets	561,652	-	561,652	100.0%
Less: accumulated amortization	(97,511)	-	(97,511)	100.0%
Right-to-use leased assets, net	464,141	-	464,141	100.0%
Net capital assets	<u>\$ 16,820,403</u>	<u>\$ 19,546,776</u>	<u>\$ (2,726,373)</u>	<u>-42.1%</u>
Related debt	<u>(3,526,021)</u>	<u>(9,162,741)</u>	<u>5,636,720</u>	<u>-61.5%</u>
Governmental activities				
Net investment in capital assets	<u>\$ 13,294,382</u>	<u>\$ 10,384,035</u>	<u>\$ 2,910,347</u>	<u>28.0%</u>



Capital Assets, Net of Accumulated Depreciation at December 31, 2022



Major Capital Asset Additions during fiscal year 2022:

<u>Asset Type ID</u>	<u>Description</u>	<u>Cost</u>
OE	ID Badge Printer	\$ 1,095
NE	Synology- Redundant Power Expansion	2,165
MS	Metal Detector	4,645
MS	Metal Detector	4,645
MS	Metal Detector	4,645
MS	Metal Detector	4,645
B	Parking Lot Restriping- 850 EAL	3,989
OE	High Speed/Capacity Document Scanner- Xerox W130	5,850
OE	Swagit- Board Meeting Production Equipment	27,431
B	WSHP Replacement- 1st Floor, Elevators	3,900
B	Portable A/C Unit for IT Server Room	1,750
OE	Temperature Reader with Face Scan Recognition	3,086
F	Modesty Panels for Board Room Tables	1,872
B	Fencing around Cooling Towers- 850 EAL	8,840
B	Production Equipment for Board Room	156,179
B	Additional Electrical Circuits- Customer Service	4,200
Total		\$ 238,937



Capital asset disposals during fiscal year 2022 include:

Description	Amount
TCAD Office Building- 8314 Cross Park Drive	\$ 3,956,794
Land- 8314 Cross Park	805,117
Land- 2304 Forbes Lane	302,535
IT Equipment- Dell SAN Storage System	844,754
IT Equipment- Printers & Copiers	72,446
IT Equipment- Servers	81,124
IT Equipment- Software & Licensing	444,197
IT Equipment- Computer/Laptops	10,399
IT Equipment- Hardware	170,651
IT Equipment- Miscellaneous	42,165
Total	\$ 6,730,182

The District disposed of four major capital assets in 2022. The District sold the previous office location and adjacent vacant lot, located at 8314 Cross Park Drive in September 2022. The District also disposed of the Dell SAN Storage System that was used at the prior office location at the time the building was sold as it had become obsolete. Additional information pertaining to the District's capital assets can be found in Note 5 of the accompanying Notes to the Basic Financial Statements.

Long-Term Assets: Total long-term assets increased by \$7,324,741 (579.1%). The District's only long-term asset is the net pension asset for the TCDRS pension plan. Additional information on the District's long-term assets can be found in Note 6 of the accompanying Notes to the Basic Financial Statements.

Long-term Assets at December 31, 2022

Table A-5

	Balance December 31, 2022	Balance December 31, 2021	Increase (Decrease)	
			Amount	%
Net pension asset	\$ 8,589,538	\$ 1,264,797	\$ 7,324,741	579.1%
Total governmental activities	\$ 8,589,538	\$ 1,264,797	\$ 7,324,741	579.1%



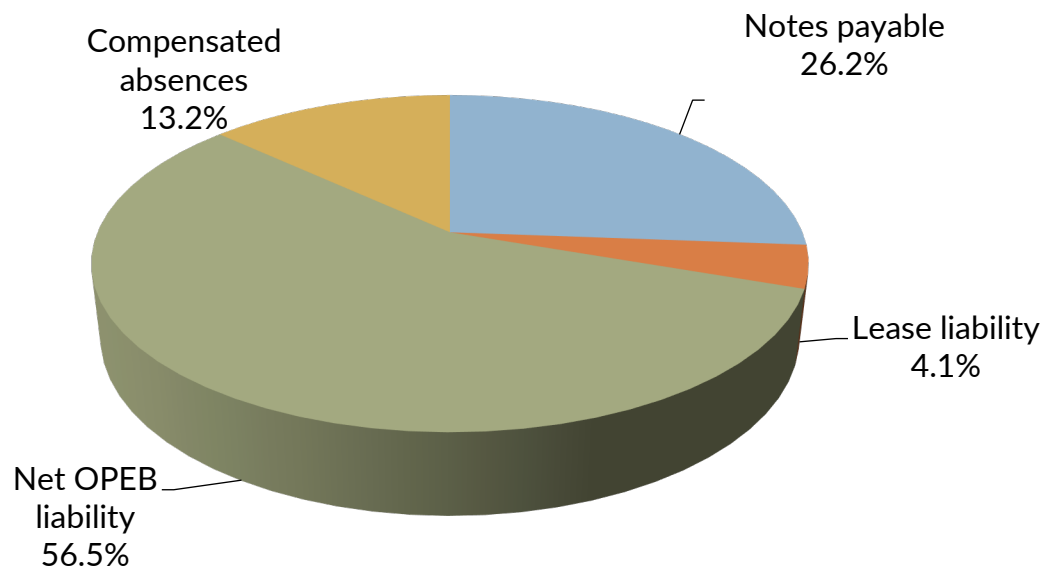
Long-Term Liabilities: Total long-term liabilities decreased by \$7,439,044 (39.0%). The decrease in long-term liabilities was due to the payment made on the Note Payable using the funds from the sale of 8314 Cross Park Drive and 2304 Forbes Lane. Additional information on the District's long-term liabilities can be found in Note 7 of the accompanying Notes to the Basic Financial Statements.

Long-term Liabilities at December 31, 2022

Table A-5

	Balance December 31, 2022	Balance December 31, 2021	Increase (Decrease)	
			Amount	%
Notes payable	\$ 3,049,189	\$ 9,162,741	\$ (6,113,552)	-66.7%
Lease Liability	476,832	561,652	\$ (84,820)	-15.1%
Net OPEB liability	6,579,080	8,114,948	(1,535,868)	-18.9%
Compensated absences	1,530,843	1,235,647	295,196	23.9%
Total governmental activities	<u>\$ 11,635,944</u>	<u>\$ 19,074,988</u>	<u>\$ (7,439,044)</u>	<u>-39.0%</u>

Long-term Liabilities at December 31, 2022



FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds: As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the District's governmental funds is to provide information on near-term inflows and outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Fund balance, which is the difference between a fund's assets and liabilities, is divided into the following five categories:

- ***Nonspendable***- Not in spendable form, or legally or contractually required to remain intact
- ***Restricted***- subject to externally enforceable legal restrictions
- ***Committed***- Use is constrained by specific limitations that the Board of Directors imposes upon itself
- ***Assigned***- Intended to be used by the government for specific purposes, as established by internal management
- ***Unassigned***- Residual amounts in the General Fund that are available for any purpose (may serve as a useful measure of a government's net resources available for funding future operational needs)

The District's governmental funds are comprised of the General Fund- the District's main operating fund and a special revenue fund dedicated to the 850 EAL Holding Corp, which is reported as a blended component unit. At the end of fiscal year 2022, the District's total governmental funds reported an ending fund balance of \$3,689,547, a decrease of \$2,453,970, or 39.9%. \$611,153 (16.6%) was nonspendable in the form of prepaid items. \$1,700,700 (46.1%) was committed in the form of reserves for future expenditures. \$1,377,694 (37.3%) was unassigned and available for future operational needs.

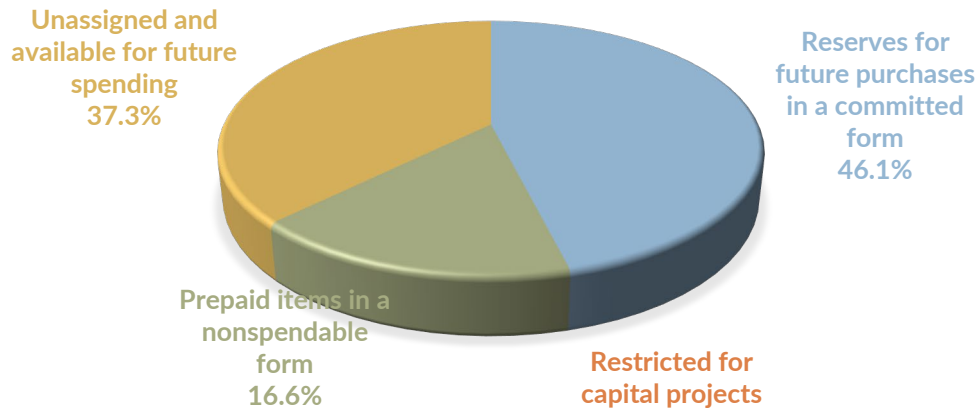
Fund Balance

Table A-6

	<u>2022</u>	<u>2021</u>	<u>Increase (Decrease)</u>	<u>Total Percentage Change 2021-2022</u>	<u>Percent of Total</u>
Committed- reserves	\$1,700,700	\$3,075,106	\$ (1,374,406)	-44.7%	46.1%
Restricted	-	-	-	0.0%	0.0%
Nonspendable- prepaid items	611,153	463,960	147,193	31.7%	16.6%
Unassigned	<u>1,377,694</u>	<u>2,604,451</u>	<u>(1,226,757)</u>	<u>-47.1%</u>	<u>37.3%</u>
Total fund balance	<u>\$ 3,689,547</u>	<u>\$ 6,143,517</u>	<u>\$ (2,453,970)</u>	<u>-39.9%</u>	<u>100.0%</u>



FUND BALANCE CLASSIFICATIONS AT DECEMBER 31, 2022



The District operates within two governmental funds, the General Fund and one special revenue fund. The General Fund is the chief operating fund of the District. The 850 EAL Holding Corp. is a special revenue fund and blended component unit of the District. Its primary function is to support the District's financial obligations related to the purchase of its office building located at 850 EAL Holding Corp. This special revenue fund was created in May 2019.

Expenditures for the General Fund totaled \$23,950,777 during fiscal year 2022. This represents an increase of 30.4% (\$5,588,104) in total expenditures over the 2021 total of \$18,362,673.

General Fund Expenditures by Category

Table A-7

	2022 Expenditures	2021 Expenditures	\$ Change	% Change
Payroll and related expenses	\$ 14,987,936	\$ 11,504,602	\$ 3,483,334	30.3%
Data processing	582,739	587,718	(4,979)	-0.8%
Transportation	19,479	9,397	10,082	107.3%
Operating supplies	203,946	149,682	54,264	36.3%
Rentals	132,980	135,309	(2,329)	-1.7%
Legal and professional	4,512,122	2,896,398	1,615,724	55.8%
Utilities and telephone	625,058	626,312	(1,254)	-0.2%
Building and equipment maintenance	356,787	298,408	58,379	19.6%
Insurance	73,030	60,584	12,446	20.5%
Other services	2,217,763	1,830,322	387,441	21.2%
Capital Outlay	238,937	263,941	(25,004)	-9.5%
Total Expenditures	\$ 23,950,777	\$ 18,362,673	\$ 5,588,104	30.4%



Expenditures for the 850 EAL Holding Corp. totaled \$6,666,070 for the year ended December 31, 2022. These expenditures were related to the principal and interest payments on the District's note payable for the office building purchase and renovations. The District made a large payment using the funds from the sale of 8314 Cross Park Drive and 2304 Forbes Lane.

850 EAL Holding Corp. Expenditures by Category				
Table A-8				
	2022	2021		
	Expenditures	Expenditures	\$ Change	% Change
Capital outlay	\$ -	\$ -	\$ -	0.0%
Debt service- principal	6,113,552	343,770	5,769,782	1678.4%
Debt service- interest	380,172	405,068	(24,896)	-6.1%
Other services	172,346	-	172,346	100.0%
Total Expenditures	\$ 6,666,070	\$ 748,838	\$ 5,917,232	790.2%

General Fund Budgetary Highlights:

Table A-9 below summarizes the change from the original budget to the final budget, as well as the variance between the final budget and the actual amounts for fiscal year 2022.

General Fund Budgetary Comparison					
Table A-9					
	2022				
	Budgeted Amounts			Variance With	
	Original	Increase (Decrease)	Final	Actual Amounts	Final Budget Positive (Negative)
Appraisal services					
Payroll and related expenses	\$ 15,281,861		15,281,861	\$ 14,987,936	\$ 293,925
Data processing	515,735		515,735	582,739	(67,004)
Transportation	10,750		10,750	19,479	(8,729)
Operating supplies	1,010,235		1,010,235	203,946	806,289
Rentals	169,370		169,370	132,980	36,390
Legal and professional	2,333,869	1,500,000	3,833,869	4,512,122	(678,253)
Utilities and telephone	624,147		624,147	625,058	(911)
Building and equipment maintenance	405,984		405,984	356,787	49,197
Insurance	77,000		77,000	73,030	3,970
Other services	1,342,598		1,342,598	2,217,763	(875,165)
Capital outlay	265,723	24,406	290,129	238,937	51,192
Debt service- principal	-		-	-	-
Debt service- interest	-		-	-	-
Total Expenditures	\$ 22,037,272	\$ 1,524,406	\$ 23,561,678	\$ 23,950,777	\$ (389,099)



The District's Board of Directors approved the use of committed fund balances (reserve for litigation and reserve for computer equipment) during 2022. The Board of Directors approved the use of \$1,500,000 from the reserve for litigation and \$24,406 from the reserve for computer equipment. The transfers did not increase the amount due from any of the taxing jurisdictions; it simply redistributed the budgeted funds.

Table A-10 below summarizes the change from the original budget to final budget (if any), as well as the variance between the final budget and actual amounts for fiscal year 2022 for the 850 EAL Holding Corp., a blended component unit of the District.

850 EAL Holding Corp. Budgetary Comparison

Table A-10

	2022				
	Budgeted Amounts			Actual Amounts	Variance With Final Budget Positive (Negative)
		Increase			
	Original	(Decrease)	Final		
Other Services	\$ -	\$ -	\$ -	\$ 172,346	\$ (172,346)
Debt service- principal	358,859	-	358,859	6,113,552	(5,754,693)
Debt service- interest	389,979	-	389,979	380,172	9,807
Total Expenditures	\$ 748,838	\$ -	\$ 748,838	\$ 6,666,070	\$ (5,917,232)

Next Year's Budget

The fiscal year 2023 General Fund adopted budget totals \$22,786,110, a 12.8% increase over the fiscal year 2021 adopted budget.

	FY 2023 Adopted Budget	FY 2022 Adopted Budget	\$ Change	% Change
General Fund	\$ 25,683,866	\$ 22,786,110	\$ 2,897,756	12.72%

The revenue budget for fiscal year 2022 is \$25,683,866. Since the District uses a balanced budget policy, budgeted assessments to the taxing units must equal budgeted expenditures. Budgeted assessments to the taxing units and budgeted expenditures both total \$25,683,866.

Table A-11 and the corresponding chart show the total budgeted revenues by source for the fiscal year 2023 budget and the previous five years' budget history.

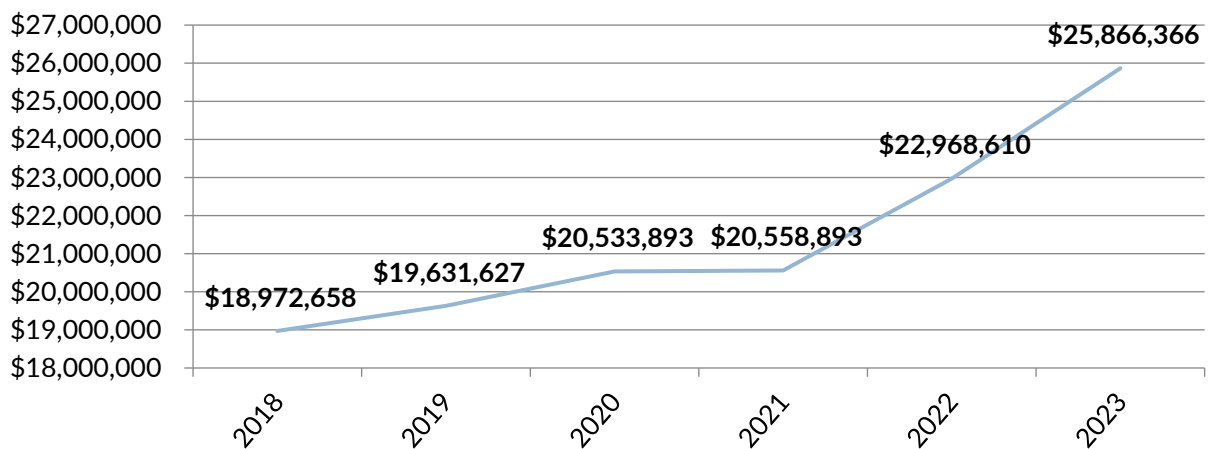


Revenue Budget History 2018-2023

Table A-11

	2018	2019	2020	2021	2022	2023
Budgeted revenues:						
Appraisal assessments	\$18,827,658	\$19,486,627	\$20,193,893	\$20,193,893	\$22,786,110	\$25,683,866
Other miscellaneous revenue	145,000	145,000	340,000	365,000	182,500	182,500
Total budgeted revenues	<u>\$18,972,658</u>	<u>\$19,631,627</u>	<u>\$20,533,893</u>	<u>\$20,558,893</u>	<u>\$22,968,610</u>	<u>\$25,866,366</u>
Percentage increase over previous year	4.17%	3.47%	4.60%	0.12%	11.72%	12.62%

Budgeted Revenues



While the District operates as a special purpose government, with only one governmental function, expenditures are broken down by natural expenditure category. The District has 17 different expenditure categories that it budgets for annually. A comparison of the 2022 and 2023 budget by natural expenditure category is provided on the following page.

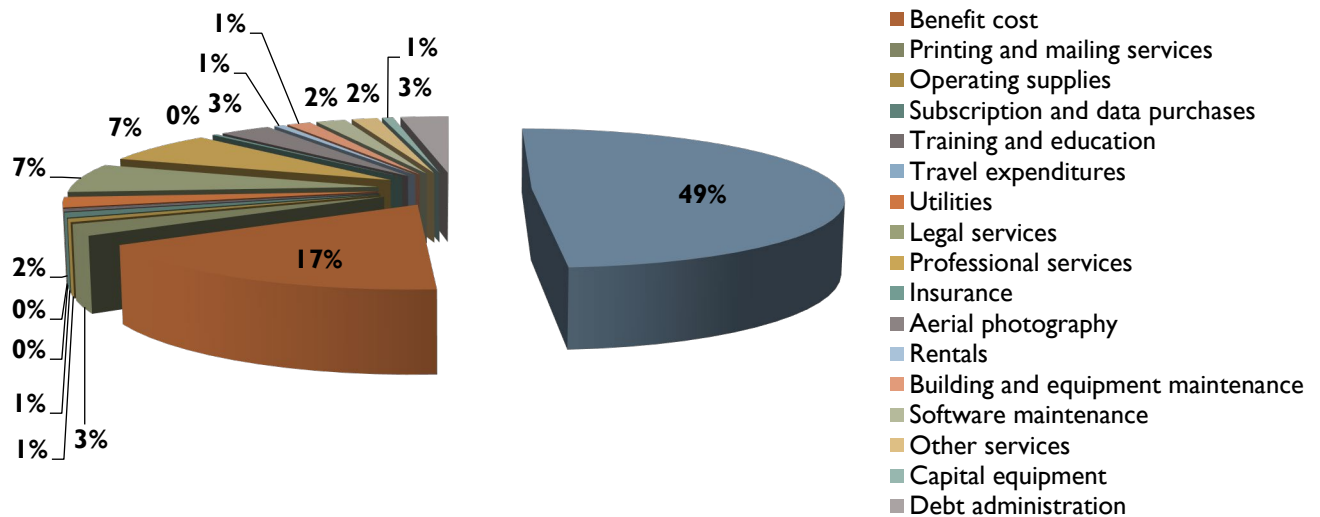


Expenditures by Category

Table A-12

	2023 Budget	2022 Budget	\$ Change	% Change
Expenditures by Category:				
Personnel cost	\$ 12,561,356	\$ 11,138,355	\$ 1,423,001	12.78%
Benefit cost	4,493,676	4,143,506	350,170	8.45%
Printing and mailing services	665,819	850,950	(185,131)	-21.76%
Operating supplies	195,500	159,285	36,215	22.74%
Subscription and data purchases	286,560	415,426	(128,866)	-31.02%
Training and education	120,790	111,115	9,675	8.71%
Travel expenditures	16,950	10,750	6,200	57.67%
Utilities	607,797	624,147	(16,350)	-2.62%
Legal services	1,715,000	983,500	731,500	74.38%
Professional services	1,821,189	1,350,369	470,820	34.87%
Insurance	74,000	77,000	(3,000)	-3.90%
Aerial photography	802,297	442,297	360,000	81.39%
Rentals	150,870	169,370	(18,500)	-10.92%
Building and equipment maintenance	379,418	405,984	(26,566)	-6.54%
Software maintenance	462,100	515,735	(53,635)	-10.40%
Other services	407,775	373,760	34,015	9.10%
Capital equipment	173,931	265,723	(91,792)	-34.54%
Debt administration	748,838	748,838	-	-0.05%
Total Expenditures	\$ 25,683,866	\$ 22,786,110	\$ 2,897,756	12.72%

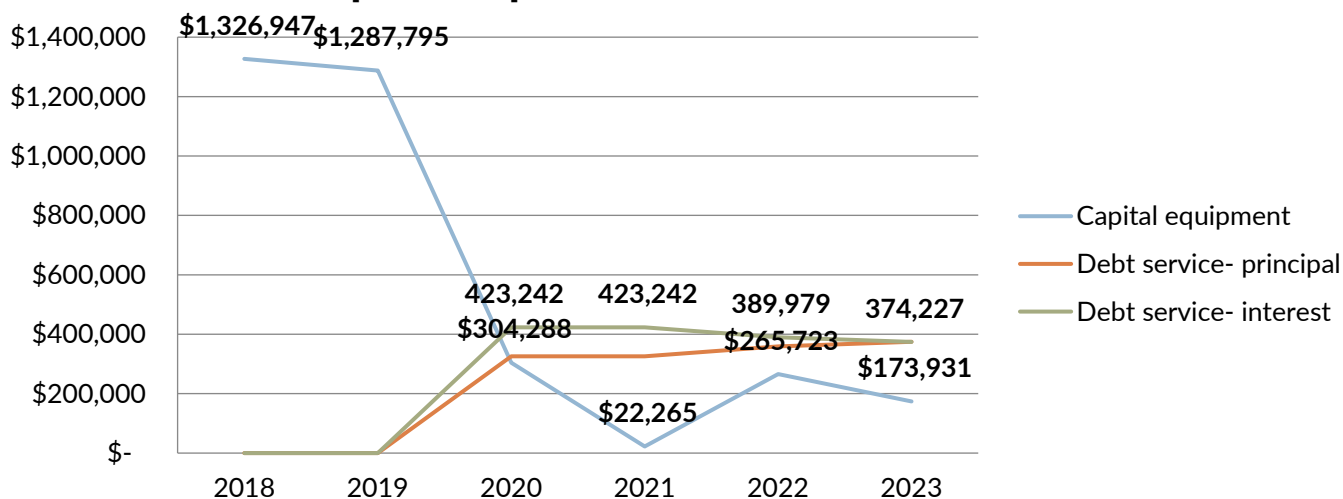
Expenditures by Function



The table and graph below outline the capital expenditures and debt function for the fiscal year 2023 and the previous five fiscal years' budget histories.

Capital Expenditures FY 2018-2023						
Table A-13						
	2018	2019	2020	2021	2022	2023
Capital Expenditures:						
Capital equipment	\$ 1,326,947	\$ 1,287,795	\$ 304,288	\$ 22,265	\$ 265,723	\$ 173,931
Debt service- principal	-	-	325,952	325,952	358,859	374,611
Debt service- interest	-	-	423,242	423,242	389,979	374,227
Total capital expenditures	<u>\$ 1,326,947</u>	<u>\$ 1,287,795</u>	<u>\$ 1,053,482</u>	<u>\$ 771,459</u>	<u>\$ 1,014,561</u>	<u>\$ 922,769</u>

Capital Expenditures FY 2018-2023



REQUESTS FOR INFORMATION

This financial report is designed to provide the citizens of Travis County, the participating taxing units, and other interested parties with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have any questions about this report, or need additional financial information, please direct your requests to:

Travis Central Appraisal District

Attn: Finance Department

P.O. Box 149012

Austin, Texas 78714-9012

Ph: (512) 834-9317

Email: Lmann@tcadcentral.org



GOVERNMENT-WIDE FINANCIAL STATEMENTS



TRAVIS CENTRAL APPRAISAL DISTRICT
Statement Of Net Position
December 31, 2022

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,721,292
Short-term investments	4,855,997
Receivables	363,831
Prepaid expenses and other assets	611,153
Noncurrent assets:	
Net pension asset	8,589,538
Capital assets	
Depreciable capital assets, net	16,356,262
Right-of-use leased assets, net	464,141
TOTAL ASSETS	32,962,214
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources	4,147,644
TOTAL DEFERRED OUTFLOWS OF RESOURCES	4,147,644
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	2,054,255
Unearned revenue	1,808,471
Accrued interest payable	11,114
Notes payable due within one year	627,211
Lease liability, due within one year	90,834
Employees' compensable leave, due within one year	1,067,533
Noncurrent liabilities:	
Notes payable	2,421,978
Net other postemployment benefit liability	6,579,080
Lease liability	385,998
Employees' compensable leave	463,310
TOTAL LIABILITIES	15,509,784
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources	9,297,101
TOTAL DEFERRED INFLOWS OF RESOURCES	9,297,101
NET POSITION	
Investment in capital assets	13,294,382
Restricted for pension	5,172,716
Unrestricted	(6,164,125)
TOTAL NET POSITION	\$ 12,302,973



TRAVIS CENTRAL APPRAISAL DISTRICT
Statement of Activities
For the year ended December 31, 2022

Functions/Programs	Expenses	Program Revenues	Net (Expense)
			Revenue and
			Change in Net Position
			Primary Government
		Charges for Services	Governmental Activities
Primary Government			
Governmental Activities			
Appraisal services:			
Payroll and related expenses	\$ 12,132,981	\$ -	\$ (12,132,981)
Data processing	582,739	9,162	(573,577)
Transportation	19,479	-	(19,479)
Operating supplies	203,946	-	(203,946)
Rentals	132,980	-	(132,980)
Legal and professional	4,512,122	-	(4,512,122)
Utilities and telephone	625,058	-	(625,058)
Building and equipment maintenance	356,787	-	(356,787)
Insurance	73,030	-	(73,030)
Other services	2,305,289	-	(2,305,289)
Interest expense	358,310	-	(358,310)
Depreciation expense	1,287,167	-	(1,287,167)
Amortization Expense	97,511	-	(97,511)
Total Governmental Activities	22,687,399	9,162	(22,678,237)
Total Primary Government	\$ 22,687,399	\$ 9,162	\$ (22,678,237)
General Revenues:			
	Assessments		22,786,110
	Refund of appraisal assessments		(1,082,402)
	Investment income		165,944
	Miscellaneous revenue		83,112
	Gain on sale of capital asset		4,058,669
	Total General Revenues		26,011,433
	Change in Net Position		3,333,196
	Beginning Net Position		8,969,777
	Ending Net Position		\$ 12,302,973



FUND FINANCIAL STATEMENTS



TRAVIS CENTRAL APPRAISAL DISTRICT
Governmental Funds Balance Sheet
December 31, 2022

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$1,721,292	\$ -	\$1,721,292
Short-term investments	4,855,997	-	4,855,997
Receivables	363,831	-	363,831
Prepaid items	<u>611,153</u>	<u>-</u>	<u>611,153</u>
TOTAL ASSETS	<u>\$7,552,273</u>	<u>\$ -</u>	<u>\$7,552,273</u>
LIABILITIES			
Accounts payable and accrued expenditures	2,054,255	-	2,054,255
Unearned revenue	<u>1,808,471</u>	<u>-</u>	<u>1,808,471</u>
TOTAL LIABILITIES	3,862,726	-	3,862,726
FUND BALANCES			
Fund balance, committed	1,700,700	-	1,700,700
Fund balance, nonspendable	611,153	-	611,153
Fund balance, unassigned	<u>1,377,694</u>	<u>-</u>	<u>1,377,694</u>
TOTAL FUND BALANCES	<u>3,689,547</u>	<u>-</u>	<u>3,689,547</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$7,552,273</u>	<u>\$ -</u>	<u>\$7,552,273</u>



TRAVIS CENTRAL APPRAISAL DISTRICT**Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position**

December 31, 2022

		<u>December 31, 2022</u>
Total fund balance- governmental fund		\$ 3,689,547
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Long-term assets are not current financial resources and are not reported in the fund financial statements.		
Net pension asset		8,589,538
Capital assets used in governmental activities are not current financial resources and therefore, are not reported in the governmental fund balance sheet.		
Governmental capital assets	21,652,244	
Right-of-use lease assets	561,652	
Less: Accumulated depreciation	(5,295,982)	
Less: Accumulated amortization	(97,511)	
		16,820,403
Deferred outflows of resources for pension and OPEB related items were reported in the Statement of Net Position.		4,147,644
Long-term liabilities are not payable in the current period and are not reported in the fund financial statements:		
Compensated absences	(1,530,843)	
Interest payable	(11,114)	
Notes payable	(3,049,189)	
Lease liability	(476,832)	
Other postemployment benefit liability	(6,579,080)	
		(11,647,059)
Deferred inflows of resources for pension and OPEB related items were reported in the Statement of Net Position.		(9,297,101)
Net position of governmental activities		<u><u>\$ 12,302,973</u></u>



TRAVIS CENTRAL APPRAISAL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance
For the year ended December 31, 2022

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
REVENUES			
Appraisal assessments	\$22,786,110	\$ -	\$ 22,786,110
Refund of appraisal assessments	(1,082,402)	-	(1,082,402)
Net appraisal assessments	21,703,708	-	21,703,708
Investment earnings	165,944	-	165,944
Charges for services	9,162	-	9,162
Miscellaneous revenue	83,112	-	83,112
TOTAL REVENUE	21,961,926	-	21,961,926
EXPENDITURES			
Appraisal services			
Payroll and related expenditures	14,987,936	-	14,987,936
Data processing	582,739	-	582,739
Transportation	19,479	-	19,479
Operating supplies	203,946	-	203,946
Rentals	132,980	-	132,980
Legal and professional	4,512,122	-	4,512,122
Utilities and telephone	625,058	-	625,058
Building and equipment maintenance	356,787	-	356,787
Insurance	73,030	-	73,030
Other services	2,217,763	172,346	2,390,109
Capital outlay	238,937	-	238,937
Debt Service- Principal	-	6,113,552	6,113,552
Debt Service- Interest	-	380,172	380,172
TOTAL EXPENDITURES	23,950,777	6,666,070	30,616,847
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,988,851)	(6,666,070)	(8,654,921)
OTHER FINANCING SOURCES (USES):			
Sales of real property	6,200,951	-	6,200,951
Transfers in	-	6,666,070	6,666,070
Transfers out	(6,666,070)	-	(6,666,070)
TOTAL OTHER FINANCING SOURCES (USES)	(465,119)	6,666,070	6,200,951
NET CHANGE IN FUND BALANCE	(2,453,970)	-	(2,453,970)
FUND BALANCE, beginning of year	6,143,517	-	6,143,517
FUND BALANCE, end of year	<u>\$ 3,689,547</u>	<u>\$ -</u>	<u>\$ 3,689,547</u>



TRAVIS CENTRAL APPRAISAL DISTRICT**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Funds to the Statement of Activities**

For the year ended December 31, 2022

	<u>December 31,</u> <u>2022</u>
Net change in fund balance- governmental fund	\$ (2,453,970)
Amounts reported for governmental activities in the statement of activities are different because:	
Current year capital outlays are expenditures in the fund financial statements but are shown as increases in capital assets in the government-wide financial statements. Total additions for the current year which were removed from fund balance totaled \$238,937.	238,937
Current year capital asset disposals are reported as miscellaneous revenue in the fund financial statements but are shown as a decrease in capital assets in the government-wide financial statements. Total disposals for the current year which were added to fund balance totaled \$2,142,282.	(2,142,284)
Depreciation and amortization expense on capital assets is reported in the statement of activities but does not require the use of current financial resources. Therefore, depreciation and amortization expense are not reported as expenditures in the governmental fund.	
Depreciation expense	(1,287,167)
Amortization expense	<u>(97,511)</u>
	(1,384,678)
Current year changes in accrued interest payable do not require the use of current financial resources; therefore, are not reported as expenditures in governmental funds.	21,864
Some increases and inflows in the statement of activities do not require the use of current financial resources, and therefore, are not reported as increases or inflows in the governmental funds.	
Pensions	3,378,102
Other postemployment benefits	<u>(227,951)</u>
	3,150,151
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds and does not have an effect on net position.	6,113,552
The repayment of capital leases payable is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position and is not an expense on the statement of activities.	84,820
Current year changes in long-term liabilities for employees' compensable leave do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund.	(295,196)
Change in net position of governmental activities	<u><u>\$ 3,333,196</u></u>



NOTES TO THE BASIC FINANCIAL STATEMENTS



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Note 1. Summary of Significant Accounting Policies

General

Travis Central Appraisal District (the District) was created by the 66th Texas State Legislature in 1979 under the provisions of Senate Bill 621 known as the Property Tax Code. The District is responsible for the appraisal of property subject to ad valorem taxation in Travis County, Texas. The District was formed in 1981 and began operations in 1982. The District is governed by a board of nine directors serving two year terms, plus a tenth statutorily designated non-voting member who is the county tax assessor-collector. Travis County appoints two board members, Austin ISD appoints two board members, City of Austin appoints two board members, and Austin ISD and City of Austin appoint one board member together. The remaining two board members are appointed by a vote of the eastern and western taxing entities within Travis County.

The Texas Property Tax Code, Section 6.063(a) requires an annual audit by an independent certified public accountant. These financial statements have been prepared in accordance with generally accepted accounting principles (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB).

Reporting Entity

For financial reporting purposes, management has considered all potential component units. Component units are defined as "...legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading." Because of the closeness of the relationship to the primary government, some component units should be blended, as though they are part of the primary government. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in U.S. Generally Accepted Accounting Principles. The criteria used are as follows:

Financial Accountability

The primary government is deemed to be financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose significant financial burdens on, the primary government. Additionally, the primary government may be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government or a jointly appointed board. The 850 EAL Holding Corporation was determined to be reported as a blended component unit of the District based upon the criteria above. The District has no discretely presented component units.



Note 1. Summary Of Significant Accounting Policies- Continued

Basis of Presentation

In accordance with required reporting standards, the District reports its financial activities as a special-purpose government. Special-purpose governments are governmental entities which engage in a single governmental program or function.

The government-wide financial statements report information on all the activities of the District. Governmental activities generally are financed through charges for services and intergovernmental revenues. The statement of activities reflects the revenues and expenses of the District. The fund financial statements provide information about the District's governmental fund. The emphasis of fund financial statements is directed to specific activities of the District.

The District reports the *general fund* as a major governmental fund. It is the District's primary operating fund. This fund is used to account for the acquisition and use of the District's expendable financial resources and the related liabilities. The measurement focus is based on the determination of changes in financial position rather than upon net income determination. 850 EAL Holding Corp., a special revenue fund, is also presented as a major governmental fund.

Blended Component Unit

850 EAL Holding Corp., a non-profit corporation, was created in May of 2019. The primary purpose of this non-profit holding corporation is to help facilitate the purchase and renovation of the District's new office building, located at 850 E. Anderson Lane. The District's Board of Directors maintains its ability to impose its will on the organization. The 850 EAL Holding Corp. Board of Directors consist of the Chairman, Vice Chairman and Secretary of the District's Board of Directors. A copy of the separately issued financial statements for the 850 EAL Holding Corp. can be obtained by request at the District's offices.

Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.



Note 1. Summary Of Significant Accounting Policies- Continued

Measurement Focus/Basis of Accounting (Cont.)

The Statement of Net Position reports all current and non-current assets (including capital assets), deferred outflows, current and non-current liabilities, and deferred inflows. The Statement of Activities reports program revenues and expenses by function. Program revenues include charges for services. General revenues include items such as appraisal revenue that is not restricted to a specific program.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter (sixty days) to be used to pay liabilities of the current period.

Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to long-term liabilities are recorded only when payment is due. Assessments and sales of public information materials are recognized under the susceptible to accrual concept. Interest income is recorded as earned, since it is measurable and available.

Budgetary Control

Annual budgets are legally adopted for the District's General Fund. The Texas Property Tax Code, Section 6.06 requires that the Chief Appraiser present a proposed budget no later than June 15th of the preceding year to the District's Board of Directors and each taxing unit participating in the District. The final budget shall be adopted no later than September 15th of the preceding year.

Beginning in March, the budget goals and guidelines are established by the Chief Appraiser and the Board of Directors. Each department is requested to submit budgets based on goals established for the budget year. The budget includes proposed expenditures and the means of financing them. Public hearings are held for citizen comments. The Board of Directors approves the final budget through passage of a resolution and establishes the annual assessment due from taxing jurisdictions.

The District prepares its fund budget on a GAAP basis. The Chief Appraiser is authorized to transfer amounts between departments within the General Fund; however, revisions that alter total General Fund expenditures must be approved by the Board of Directors and the taxing jurisdictions. The Board of Directors must notify the presiding officer of each taxing unit not later than 30 days before the Board of Directors approves or disapproves the amendment. Unexpended appropriations lapse at year-end.



Note 1. Summary Of Significant Accounting Policies- Continued

Financial Statement Elements

Investments

Investments of the District are stated at fair value, with the exception of investments in local government investment pools. The carrying value of investments in local government investment pools is determined by the valuation policy of the local government investment pool. The District is authorized to invest in certificates of deposit at the District's depository bank, obligations of the United States of America, no-load money market mutual funds with an average stated maturity of 90 days or less, investment pools and certain other investments which meet the conditions of the State of Texas Public Funds Investment Act.

Prepaid Items

Prepaid balances are for payments made by the District in the current year to provide services in the subsequent fiscal year. The District uses the consumption method with regards to the treatment of prepaid items. When using the consumption method, the District recognizes the prepayment as an expenditure proportionately over the periods that service is provided.

Capital Assets

Capital assets, which include land, building and improvements, and furniture and equipment, are reported in the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their acquisition value on the date donated. Repairs and maintenance are recorded as expenses as incurred. Improvements that extend the useful life of a capital asset or increase their value are capitalized in the government-wide statement of net position and expended in the governmental fund.

Capitalized assets have a useful life of more than one year and original cost of \$1,000 or more. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

	Capitalization Policy	Depreciation Method	Estimated Useful Life
Building and improvements	\$1,000	Straight-line	3-50 years
Furniture and equipment	\$1,000	Straight-line	3-15 years

The District considers land to be inexhaustible; therefore, these assets are reported as nondepreciable.



Note 1. Summary Of Significant Accounting Policies- Continued

Financial Statement Elements (Cont.)

Right-to-Use Leased Assets

Right-to-use leased assets are recognized at the lease commencement date and represent the District's right-to-use an underlying asset for the lease term. Right-to-use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right-to-use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method. The amortization period for the District's right-to-use leased asset is six years.

Deferred Outflows (Inflows) of Resources

Deferred outflows of resources represent a consumption of net assets that applies to future periods and is not recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows have a positive effect on net position, similar to assets. This year the District recorded pension contributions after the measurement date and changes in plan assumptions as deferred outflows of resources.

Deferred inflows of resources represent an acquisition of net assets that applies to future periods and is not recognized as an inflow of resources (revenue) until that time. Deferred inflows have a negative effect on net position, similar to liabilities. This year the District records the difference between actual and projected experience, changes in plan assumptions, and difference between projected and actual earnings on pension plan investments as a deferred inflow of resources.

Lease Liability

Lease liabilities represent the District's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments are discounted based on a borrowing rate estimated by the District. The borrowing rate of 5% was used in the lease liability calculation.



Note 1. Summary Of Significant Accounting Policies- Continued

Financial Statement Elements (Cont.)

Compensated Absences

All full-time regular employees accrue vacation and sick leave at a minimum of 8 hours per month. The accrual schedule is outlined below.

<u>Employment Service</u>	<u>Accrual per Month</u>	
	<u>Vacation</u>	<u>Sick</u>
Less than 5 years	8 hours	8 hours
5 years but less than 10 years	9 hours	8 hours
10 years but less than 15	10 hours	8 hours
15 years but less than 20	11 hours	8 hours
20 years or more	12 hours	8 hours

All full-time regular employees are granted vacation and sick leave benefits in varying amounts. In the event of termination, an employee is entitled to receive accumulated vacation pay and vested accumulated sick pay in a lump sum cash payment. Accumulated vacation pay and vested sick pay for all full-time employees are recorded in the government-wide statement of net position. Accumulated vacation leave payouts are paid at 100% for employees who separate in good standing, after six months of employment. Accumulated sick leave payouts are calculated at 50% on the first 500 hours and 75% for 501-1,000 hours, and 100% for hours above 1,000. The General Fund has been used in prior years to liquidate long-term liabilities. The District plans to continue this practice.

Pensions

For purposes of measuring the net pension asset (liability), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCERS's fiduciary net position have been determined on the same basis as they are reported for TCERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits (OPEB)

The District provides certain health care benefits for its retired employees as more fully described in note 10. On December 31, 2022, the District's total OPEB liability for these retiree benefits was \$6,579,080. The District funds the costs of these benefits on a pay-as-you-go basis.



Note 1. Summary Of Significant Accounting Policies- Continued

Financial Statement Elements (Cont.)

Transactions Between Funds

Transactions between funds that would be accounted for as revenues, expenditures or expenses if they involved organizations external to the District are accounted for as revenues and expenditures in the funds involved. In the fund financial statements, transactions that constitute reimbursements of a fund for expenditures initially made from it, which are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and a reduction of the expenditure in the fund that is reimbursed. Interfund activity within the primary government's governmental activities has been eliminated in the government-wide financial statements.

Net Position

Net position represents the difference between the total of assets and deferred outflows of resources and the total of liabilities and deferred inflows of resources. The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, and right-of-use leased assets, net of accumulated amortization, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws and/or regulations of other governments. When both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources as needed.

Fund Balance Classification

Fund balance for the governmental fund is reported in classifications which are outlined in GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). These classifications demonstrate the extent to which the District is bound by specific purposes for which funds can be spent. The governmental fund classifications are as follows:

Non-spendable- includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes the District's prepaid items.

Restricted- includes fund balance amounts that are constrained for specific purposes which are imposed by providers, such as creditors, or amounts restricted due to constitutional provisions or enabling legislation. This classification includes retirement of long-term debt, construction programs, and other federal and state grants.



Note 1. Summary Of Significant Accounting Policies- Continued

Financial Statement Elements (Cont.)

Fund Balance Classification (Cont.)

Committed- includes fund balance amounts that are constrained for specific purposes that are internally imposed by the District through formal action in an open meeting of the highest level of decision making authority. Committed fund balance is reported pursuant to resolution passed by the Board of Directors.

Assigned- includes fund balance amounts that are self-imposed by the District to be used for a particular purpose. Fund balance can be assigned by the Board of Directors or Chief Appraiser pursuant to the District's fund balance policy.

Unassigned- includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned fund balance categories.

The constraints placed on the fund balances of the General fund are below.

	General Fund
Nonspendable	
Prepaid items	\$ 611,153
Total nonspendable	<u>611,153</u>
Committed	
Reserve for computer equipment	89,594
Reserve for network infrastructure	350,000
Reserve for technology enhancements	154,192
Reserve for litigation	956,914
Reserve for market data purchases	<u>150,000</u>
Total committed	<u>1,700,700</u>
Unassigned	<u>1,377,694</u>
Total Fund Balance	<u><u>\$ 3,689,547</u></u>

When both restricted and unrestricted fund balances are available for use, it is the District's policy to use restricted fund balance first, then unrestricted fund balance.

Furthermore, committed fund balances are reduced first followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those fund balance classifications are available.



Note 1. Summary Of Significant Accounting Policies- Continued

Financial Statement Elements (Cont.)

Assessments

If the District accumulates unreserved and undesignated excess funds, the Board of Directors shall refund the excess to the taxing entities. In addition, state law requires the District to refund any assessment revenue in excess of expenditures. For the fiscal year ending December 31, 2022, the District refunded excess funds to the taxing entities in the amount of \$1,082,402. The refunded surplus funds were from the District's 2021 fiscal year when budgeted assessments to the taxing entities exceeded expenditures.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 reports amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Implementation of GASB Statement No. 87

As of January 1, 2022, the District adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Additional disclosures required by this standard are included in Note 7 and 8.

New Accounting Pronouncements

GASB Statement No. 89: Accounting for Interest Cost Incurred Before the End of a Construction Period- Statement 89 was issued in June 2018. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This statement becomes effective for the District in fiscal year 2022. The implementation had no significant effect on the District's financial statements.



Note 1. Summary Of Significant Accounting Policies- Continued

Financial Statement Elements (Cont.)

New Accounting Pronouncements- Cont.

GASB Statement No. 91: Conduit Debt Obligations- Statement 91 was issued in May 2019. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. This standard becomes effective for the District in fiscal year 2023. The District has not yet determined the impact of this statement.

GASB Statement No. 92: Omnibus 2020- Statement 92 was issued in January 2020. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This standard becomes effective for the District in fiscal year 2022. The implementation had no significant effect on the District's financial statements.

GASB Statement No. 93: Replacement of Interbank Offered Rates.- Statement 93 was issued in March 2020. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. This standard became effective for the District in fiscal year 2021. The implementation had no significant effect on the District's financial statements.

GASB Statement No. 94: Public-Private and Public-Public Partnerships and Availability Payment Arrangements- Statement 94 was issued in March 2020. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This standard becomes effective for the District in fiscal year 2023. The District has not yet determined the impact of this statement.



Note 1. Summary Of Significant Accounting Policies- Continued

Financial Statement Elements (Cont.)

New Accounting Pronouncements- Cont.

GASB Statement No. 95: Postponement of Effective Dates of Certain Authoritative Guidance- Statement 95 was issued in May 2020. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. This standard became effective for the District in fiscal year 2020. The implementation had no significant effect on the District's financial statements.

GASB Statement No. 96: Subscription-Based Information Technology Arrangements- Statement 96 was issued in May 2020. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset— an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. This standard becomes effective for the District in fiscal year 2023. The District has not yet determined the impact of this statement.

GASB Statement No. 97: Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans- Statement 97 was issued in June 2020. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. This standard becomes effective for the District in fiscal year 2022. The implementation had no significant effect on the District's financial statements.



Note 1. Summary Of Significant Accounting Policies- Continued

Financial Statement Elements (Cont.)

New Accounting Pronouncements- Cont.

GASB Statement No. 98: The Annual Comprehensive Financial Report- Statement 98 was issued in October 2021. This Statement establishes the term “annual comprehensive financial report” and its acronym “ACFR”. That new term and acronym replace instances of “comprehensive annual financial report” and its acronym in generally accepted accounting principles for state and local governments. This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for “comprehensive annual financial report” sounds like a profoundly objectionable racial slur. This Statement’s introduction of the new term is founded on a commitment to promoting inclusiveness. This standard becomes effective for fiscal years ending after December 15, 2021. The implementation had no significant effect on the District’s financial statements.

GASB Statement No. 99: Omnibus 2022- Statement 99 was issued in April 2022. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement include the classification and reporting of derivative instruments within the scope of Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument.

Clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives- Clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset. Clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability.



Note 1. Summary Of Significant Accounting Policies- Continued

Financial Statement Elements (Cont.)

New Accounting Pronouncements- Cont.

Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt. Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP). Disclosures related to nonmonetary transactions. Pledges of future revenues when resources are not received by the pledging government. Clarification of provisions in Statement No. 34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments, as amended, related to the focus of the government-wide financial statements. Terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position. Terminology used in Statement 53 to refer to resource flows statements.

The requirements of Statement 99 that are related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The District has not yet determined the impact of this statement.

GASB issued Statement No. 100, Accounting Changes and Error Corrections- Statement 100 was issued in June 2022 and is an amendment of GASB Statement No. 62. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. The effects of this change on the District's financial statements have not yet been determined.



Note 1. Summary Of Significant Accounting Policies- Continued

Financial Statement Elements (Cont.)

New Accounting Pronouncements- Cont.

GASB issued Statement No. 101, Compensated Absences- Statement 101 was issued in June 2022. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. The effects of this change on the District's financial statements have not yet been determined.

Note 2. Deposits and Investments

The bank balances of the District's deposits and investments at December 31, 2022, are as follows:

	General Fund	Special Revenue Fund	Total Governmental Funds
Cash	\$ 1,721,292	\$ -	\$ 1,721,292
State Pool (Tex Pool)	4,855,997	-	4,855,997
	<u>\$ 6,577,289</u>	<u>\$ -</u>	<u>\$ 6,577,289</u>

Deposits

The District's funds are required to be deposited and invested under the terms of a depository contract. The District's agent bank approves pledged securities as collateral for bank deposits that exceed amounts covered by the Federal Deposit Insurance Corporation ("FDIC") insurance coverage.

Custodial Credit Risk- Deposits. In the case of deposits, this is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. At December 31, 2022, the District's cash deposits were fully covered by the FDIC insurance or by investments pledged as collateral. Therefore, the District was not exposed to custodial credit risk for its deposits.



Note 2. Deposits and Investments- Continued

Investments

Chapter 2256 of the Texas Government Code (the Public Funds Investment Act) authorizes the District to invest in funds under a written investment policy (the "Investment Policy") that emphasizes safety of principal, liquidity, yield, investment diversification, maturity, and the quality and capability of investment personnel. The Investment Policy defines what constitutes the legal list of investments allowed under the policy, which excludes certain investment instruments allowed under Chapter 2256 of the Texas Government Code.

The District's deposits and investments are invested pursuant to the Investment Policy, which is approved annually by the District's Board of Directors. The Investment Policy includes a list of authorized investments, maximum allowable stated maturity, and the maximum weighted average maturity allowed for pooled funds. The Investment Policy also includes an investment strategy statement. The Investment Officer submits an investment report each quarter to the District's Board of Directors. The report details the investment position of the District and the compliance of the investment portfolio as it relates to the Investment Policy.

The District is authorized to invest in the following investments:

- Obligations, including letters of credit, of the United States or its agencies and instrumentalities;
- Direct obligations of the State of Texas or its agencies and instrumentalities;
- Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or by the explicit full faith and credit of the United States;
- Joint investment pools of political subdivisions in the State of Texas which invest in instruments and follow practices allowed by current law. A pool must be continuously rated no lower than AAA or at an equivalent rating by at least one nationally recognized rating service;
- Certificates of Deposits issued by a depository institution that has its main office or branch office in Texas. Such Certificates of Deposits are:
 - Guaranteed or insured by the FDIC or the National Credit Union Share Insurance Fund or their successors; or
 - Secured by collateral obligations.
 - Or such depository institution contractually agrees to place the funds in federally insured depository institutions in accordance with the conditions prescribed in Section 2256.010(b) of the Local Government Code.
- AAA-rated money market mutual funds, if the mutual fund:
 - Is registered with and regulated by the Securities and Exchange Commission;
 - Includes in its investment objectives the maintenance of a stable net asset value of one dollar for each share.



Note 2. Deposits and Investments- Continued

Investments (Cont.)

- A1/P1 commercial paper not to exceed 180 days to stated maturity;
- FDIC insured, brokered certificate of deposit securities from a bank in any US state, delivered versus payment to the District's safekeeping agent, not to exceed 12 months to maturity. Before purchase, the investment officer must verify the FDIC status of the bank on www.fdic.gov to assure that the bank is FDIC insured.
- FDIC insured or collateralized interest bearing accounts in any bank in Texas;
- Share certificates of credit unions in Texas which are insured by the National Credit Union Share Insurance Fund.

During 2022, the District invested only in the TexPool Government Investment Pools and Wells Fargo investment sweep account.

Custodial Credit Risk- For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in possession of an outside party.

Credit Risk. This is the risk that an issuer of an investment will be unable to fulfill its obligations. The rating of securities by nationally recognized rating agencies is designed to give an indication of credit risk. The District's investment policy limits investments in pooled investment funds to those rated not less than "AAA" or an equivalent rating by at least one nationally recognized rating service.

As of December 31, 2022, the District's investment in TexPool was rated "AAAm" by Standard & Poor's, and therefore, meets the requirements of the District's investment policy. As of December 31, 2022, the District's investments in the Wells Fargo Investment Sweep account were all invested in money market mutual funds that are designed specifically for governmental entities and meet all requirements of the Public Funds Investment Act. Accordingly, the District was not exposed to significant credit risk.

TexPool was established as a trust company with the Treasurer of the State of Texas as the trustee, segregated from all other trustees, investments, and activities of the trust company. Under the TexPool Participation Agreement, administrative and investment services to TexPool are provided by Federated Investors, Inc. through an agreement with the State of Texas Comptroller of Public Accounts. The State Comptroller is the sole officer, director, and shareholder of the Texas Treasury Safekeeping Trust Company authorized to operate TexPool. The State comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rate TexPool "AAAm".



Note 2. Deposits and Investments- Continued

Investments (Cont.)

As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review. TexPool is also subject to annual review by an independent auditor consistent with the Public Funds Investment Act.

TexPool has adopted the provisions of GASB Statement No. 79 and meets the requirements of that standard to measure its investments at amortized cost. In order to meet the criteria to be recorded at amortized cost, the investment pool must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity, and diversification requirements within TexPool. Accordingly, the fair value of the position in TexPool is the same as the value of the TexPool shares. TexPool transacts at a net asset value of \$1.00 per share and has weighted average maturities of 60 days or less and weighted average lives of 120 days or less. Investments held are highly rated by nationally recognized statistical rating organization, have no more than five percent of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. TexPool has a redemption notice period of one day and may redeem daily. TexPool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national state of emergency that affects TexPool's liquidity.

Note 3. Receivables

Receivables in the General Fund are 1.0% receivables from the taxing jurisdictions, 4.3% receivables from employees for elected benefits, and 94.7% receivables from other sources.

	Balance	Percentage of Total Receivables
Receivable from jurisdictions	\$ 3,549	1.0%
Receivable from employees	15,662	4.3%
Receivable from other sources	344,619	94.7%
	<u>\$ 363,831</u>	<u>100.0%</u>



Note 4. Interfund Transactions

Although interfund activity within the District is eliminated in the government-wide financial statements, it remains intact in the fund financial statements. Interfund transfers from the General Fund to 850 EAL Holding Corp. were made to fund the payments due on the note payable for the building purchase and renovation.

Interfund transfers for the year ended December 31, 2022, were:

	<u>Transfers In</u>
	<u>850 EAL</u>
<u>Transfers Out</u>	<u>Holding Corp.</u>
General Fund	\$ 6,666,070
Total	<u>\$ 6,666,070</u>



Note 5. Capital Assets

	(Restated) Balance December 31, 2021	Additions	Retirements	Balance December 31, 2022
Capital assets not being depreciated				
Land	\$ 1,107,653	\$ -	\$ (1,107,653)	\$ -
Total capital assets not being depreciated	1,107,653	-	(1,107,653)	-
Building and improvements	21,036,747	178,858	(3,492,805)	17,722,800
Furniture and equipment	5,999,090	60,079	(2,129,725)	3,929,444
Total capital assets being depreciated	27,035,837	238,937	(5,622,530)	21,652,244
Building and improvements	3,543,116	984,387	(2,517,447)	2,010,056
Furniture and equipment	5,053,598	302,780	(2,070,452)	3,285,926
Total accumulated depreciation	8,596,714	1,287,167	(4,587,899)	5,295,982
Total capital assets being depreciated, net	18,439,123	(1,048,230)	(1,034,631)	16,356,262
Right-of-use leased asset being amortized				
Right-to-use leased equipment	561,652	-	-	561,652
Total right-to-use assets being amortized	561,652	-	-	561,652
Accumulated amortization on right-to-use leased equipment	-	97,511	-	97,511
Total accumulated amortization	-	97,511	-	97,511
Net right-to-use leased assets	561,652	(97,511)	-	464,141
Governmental activities capital assets, net	\$ 20,108,428	\$ (1,145,741)	\$ (2,142,284)	\$ 16,820,403



Note 6. Long-Term Assets

The following is a summary of long-term asset transactions of the District for the year ended December 31, 2022:

	Balance December 31, 2021	Increase	Decrease	Balance December 31, 2022	Due Within One Year
Net pension asset (liability)	\$ 1,264,797	\$ 12,248,761	\$ (4,924,020)	\$ 8,589,538	\$ -
Total governmental activities	<u>\$ 1,264,797</u>	<u>\$ 12,248,761</u>	<u>\$ (4,924,020)</u>	<u>\$ 8,589,538</u>	<u>\$ -</u>

Note 7. Long-Term Liabilities

Payments on long-term notes payable for governmental activities will be made from the 850 EAL Holding Corp. and the General Fund. Compensated absences that pertain to governmental activities will be liquidated by the General Fund. Other liabilities that pertain to governmental activities will be liquidated by the General Fund. The following is a summary of long-term debt transactions of the District for the year ended December 31, 2022:

	Balance December 31, 2021	Increase	Decrease	Balance December 31, 2022	Due Within One Year
Notes payable	\$ 9,162,741	-	\$ (6,113,552)	\$ 3,049,189	\$ 627,211
Lease payable, equipment	561,652		(84,820)	476,832	90,834
Net OPEB liability,	8,114,948	-	(1,535,868)	6,579,080	-
Compensated absences	<u>1,235,647</u>	<u>785,895</u>	<u>(490,699)</u>	<u>1,530,843</u>	<u>1,067,533</u>
Total governmental activities	<u>\$ 19,074,988</u>	<u>\$ 785,895</u>	<u>\$ (8,224,939)</u>	<u>\$ 11,635,944</u>	<u>\$ 1,785,578</u>

Lease Payable

Payment requirements for the District's lease is as follows:

Year Ending Dec. 31	Principal	Interest	Total
2023	\$ 90,834	\$ 21,623	\$ 112,457
2024	96,854	16,974	113,828
2025	103,034	11,921	114,955
2026	109,490	6,604	116,094
2027	<u>76,620</u>	<u>1,284</u>	<u>77,904</u>
Total	<u>\$ 476,832</u>	<u>\$ 58,406</u>	<u>\$ 535,238</u>



Note 7. Long-Term Liabilities- Continued

Notes Payable

On June 7, 2019, the 850 EAL Holding Corp. entered into a loan agreement with Governmental Capital Corporation for the financing and renovations to the office building located at 850 E. Anderson Lane. The total note payable was for \$10,000,000 at an interest rate of 4.313%. Payments are to be made in quarterly installments in the amount of \$187,209.48 for 20 years. The first payment was made on September 1, 2019. Future payments for this note payable as of December 31, 2022 are as follows:

Year Ending Dec. 31	Principal	Interest	Total
2023	\$ 627,211	\$ 121,627	\$ 748,838
2024	654,742	94,096	748,838
2025	683,482	65,356	748,838
2026	713,483	35,355	748,838
2027	<u>370,271</u>	<u>6,038</u>	<u>376,309</u>
Total	<u>\$ 3,049,189</u>	<u>\$ 322,472</u>	<u>\$ 3,371,661</u>

Note 8. Leases

The District entered an agreement to lease printers for District-wide use beginning September 2021. Under the terms of the lease, the District pays a monthly fee of \$9,250. At December 31, 2022, the District has recognized a right-to-use asset of \$561,652 and a lease liability of \$476,832. During the fiscal year, the District recorded \$97,511 in amortization expense and \$26,006 in interest expense for the right to use the printers. The District used an implicit interest rate of 5.0%. The printing equipment discount rate was based on the borrowing rate obtained in 2019 on the District's note payable plus an nominal increase based on current market conditions. The rate was then adjusted for the specific terms of the lease.



Note 9. Defined Benefit Pension Plan

Plan Description

The District's defined benefit pension plan, through the Texas County and District Retirement System (TCDRS), provides pensions for all full- and part-time non-temporary employees of the District. TCDRS is an agent multiple-employer defined benefit pension plan (agent pension plan). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of approximately 818 nontraditional defined benefit pension plans. The TCDRS Act grants the authority to establish and amend the benefit terms to each participating District's governing board within the options available in the TCDRS Act. The plan provisions are adopted by the governing body of the District, within the options available in the Texas state statutes governing TCDRS (TCDRS Act).

TCDRS in the aggregate issues an annual comprehensive financial report on a calendar year basis. The annual report is available upon written request from TCDRS Board of Trustees at Barton Oaks Plaza IV, 901 S. Mopac Expressway, Suite 500, Austin, TX 78746 and on their website at www.tcdrs.org.

Benefits Provided

TCDRS provides retirement, disability, and survivor benefits. TCDRS is a unique, savings-based plan. Members save for their retirement over the length of their careers. At retirement, benefits are based on a member's final savings balance and employer matching. For the District's plan, 7% of each employee's pay is deposited into his or her TCDRS account. By law, employee accounts earn 7% interest on beginning of year balances annually. At retirement, the account is matched at an employer set percentage and is then converted to an annuity. Currently, the District's elected match is 250%. Employees with 10 years of service are eligible to retire at age 60. Any employee may retire when their years of service and age equal 75. This is known as the rule of 75. Employees may retire at any age after 30 years of service. An employee who leaves the District may withdraw his or her contributions, plus any accumulated interest.



Note 9. Defined Benefit Pension Plan- Continued

Employees Covered by Benefit Terms

At December 31, 2021, the following employees were covered by the benefit terms:

Members:	Dec. 31, 2020	Dec. 31, 2021
Inactive employees entitled to but not yet receiving benefits	130	138
Number of active employees	109	107
Average monthly salary	\$ 5,198	\$ 5,478
Average age	43.77	43.37
Average length of service in years	7.94	8.10
Inactive employees (or their beneficiaries) receiving benefits:		
Number of benefit recipients	84	90
Average monthly benefit	\$ 2,373	\$ 2,578

Contributions

The District has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. Under the TCDRS Act, the District has the option of selecting the plan benefits to provide in the future, while at the same time considering the level of the employer contribution rate required to adequately finance the plan. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. The contribution rate of the employer is actuarially determined annually on a calendar year basis using the entry age actuarial cost method. The actuarially determined required contribution rate for fiscal year 2022 was 11.90%. The contribution rate payable by the employee is the rate of 7.0% as adopted by the governing body of the District. The employee contribution rate and the employer contribution rate may be changed by the governing body of the District within the options available in the TCDRS Act.

Actuarial Assumptions

TCDRS engaged Milliman, Inc. to complete the GASB 68 valuation on behalf of their participating employers. Milliman's actuary valuation provides an estimate of the plan's financial condition as of a single date.

	Beginning Date	Ending Date
Valuation date	December 31, 2020	December 31, 2021
Measurement date	December 31, 2020	December 31, 2021
Employer's fiscal year	January 1, 2022	December 31, 2022



Note 9. Defined Benefit Pension Plan- Continued

Actuarial Assumptions (Cont.)

The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Mortality rate assumptions for service retirees were based until 2014 on the RP-2000 Combined Mortality Table with the projection scale AA. Mortality rate assumptions since 2014 are outlined on the following page:

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount- Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount- Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.5% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.7% per year for a career employee. The payroll growth assumption is for the aggregate covered payroll of an employer.

Growth in membership	0.0%
Payroll growth for funding calculations	2.0%

New employees are assumed to replace any terminated employees and have similar entry ages. Members who become disabled are eligible to commence benefit payments regardless of age. Rates of disability are in a custom table based on TCDRS experience.

The probability of disablement from all other causes is applicable for members who are vested but not eligible for service retirement. Before a member is vested, only the work-related disability provisions are applicable.

For current retirees, beneficiary information is supplied by TCDRS. For purposes of calculating the Survivor Benefit for current depositing and non-depositing members, male members are assumed to have a female beneficiary who are three years younger. Female members are assumed to have a male beneficiary who is three years older.

Deferred members are assumed to retire (100% probability) at the later of: (a) age 60 or (b) the earliest retirement eligibility. For all eligible members ages 75 and older, retirement is assumed to occur immediately.



Note 9. Defined Benefit Pension Plan- Continued

Actuarial Assumptions (Cont.)

The rate of assumed future termination from active participation in the plan for reasons other than death, disability or retirement vary by length of service, entry-age group (age at hire) and sex. No termination after eligibility for retirement is assumed.

Members who terminate may either elect to leave their account with TCDRS or withdraw their funds. The probability that a member elects a withdrawal varies by length of service and vesting schedule. For non-depositing members who are not vested, 100% are assumed to elect withdrawal.

Net Pension Liability

The District's net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Net Pension Liability/ (Asset)	December 31, 2020	December 31, 2021
Total pension liability	\$48,950,225	\$50,750,785
Fiduciary net position	50,215,022	59,340,323
Net pension liability/(asset)	(1,264,797)	(8,589,538)
Fiduciary net position as a % of total pension liability	102.6%	116.9%
Pensionable covered payroll ⁽¹⁾	6,926,874	7,440,033
Net pension liability as a % of covered payroll	-18.3%	-115.5%

Note: Rounding differences may exist above.

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

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was 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, Cliffwater LLC. The numbers shown are based on January 2022 information for a 10-year time horizon. Note that the valuation assumptions for long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting.



Note 9. Defined Benefit Pension Plan- Continued

Long-term Expected Rate of Return (Cont.)

The assumed long-term investment returns of 7.5% is net after investment and administrative expenses. It is assumed returns will equal the nominal annual rate of 7.5% for calculating the actuarial accrued liability and the normal cost contribution rate for the retirement plan of each participating employer.

Real rate of return	5.0%
Inflation	2.5%
Long-term investment return	7.5%

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
International Equities- Developed Markets	MSCI World Ex USA (net) Index	5.00%	3.80%
International Equities- Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.30%
Investment Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	4.50%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-1.05%
Total		100.00%	

(1) Target asset allocation adopted at the March 2022 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.6%, per Cliffwater's 2022 capital market assumptions.

(3) Includes vintage years 2005- present of Quarter Pooled Horizon IRRs.

(4) Includes vintage years 2007- present of Quarter Pooled Horizon IRRs.

(5) Includes vintage years 2006- present of Quarter Pooled Horizon IRRs.



Note 9. Defined Benefit Pension Plan- Continued

Discount Rate

The discount rate used to measure the total pension liability was 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses. TCDRS used an alternative method to determine the sufficiency of the fiduciary net position in all future years. The method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The District's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. An increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Sensitivity Analysis

The following presents the net pension liability of the District, calculated using the discount rate of 7.60%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	<u>1% Decrease (6.60%)</u>	<u>Current Discount Rate (7.60%)</u>	<u>1% Increase (8.60%)</u>
Total pension liability	\$56,900,754	\$50,750,785	\$45,556,205
Fiduciary net position	<u>59,340,323</u>	<u>59,340,323</u>	<u>59,340,323</u>
Net Pension liability/(asset)	(\$2,439,569)	(\$8,589,538)	(\$13,784,118)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued TCDRS financial report.



Note 9. Defined Benefit Pension Plan- Continued

Changes in the Net Pension (Asset)/Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances as of December 31, 2020	<u>\$ 48,950,225</u>	<u>\$ 50,215,022</u>	<u>\$ (1,264,797)</u>
Changes for the year:			
Service cost	1,155,996	-	1,155,996
Interest on total pension liability ⁽¹⁾	3,703,008	-	3,703,008
Effect of plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	(104,533)	-	(104,533)
Effect of assumptions changes or	(137,489)	-	(137,489)
Refund of contributions	(130,068)	(130,068)	-
Benefit payments	(2,686,355)	(2,686,355)	-
Administrative expense	-	(32,104)	32,104
Member contributions	-	520,802	(520,802)
Net investment income	-	10,840,142	(10,840,142)
Employer contributions	-	645,795	(645,795)
Other changes ⁽³⁾	-	(32,912)	32,912
Net changes	<u>1,800,559</u>	<u>9,125,300</u>	<u>(7,324,741)</u>
Balances as of December 31, 2021	<u>\$ 50,750,784</u>	<u>\$ 59,340,322</u>	<u>\$ (8,589,538)</u>

(1) Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

(2) No plan changes valued.

(3) Relates to allocation of system-wide items.



Note 9. Defined Benefit Pension Plan- Continued

Pension Expense (Income)

Total pension expense recognized by the District for the fiscal year ended December 31, 2022 was (\$888,821).

Pension Expense/ (Income)	January 1 to December 31, 2021
Service cost	\$1,155,996
Interest on total pension liability ⁽¹⁾	3,703,008
Effect of plan changes	-
Administrative expenses	32,104
Member contributions	(520,802)
Expected investment return, net of investment expenses	(3,752,371)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(160,318)
Recognition of assumption changes or inputs	571,866
Recognition of investment gains or losses	(1,951,216)
Other ⁽²⁾	<u>32,912</u>
Pension expense/(income)	(\$888,821)

Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ Relates to allocation of system-wide items.

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 202,568	\$ -
Changes of assumptions	91,659	1,235,393
Net difference between projected and actual earnings on	6,853,033	-
Contributions made subsequent to measurement date ⁽¹⁾	N/A	2,495,045
Total	<u>\$ 7,147,260</u>	<u>\$ 3,730,438</u>

⁽¹⁾ Any eligible employer contribution made subsequent to the measurement date through the employer's fiscal year end.



Note 9. Defined Benefit Pension Plan- Continued

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions- Continued

The \$2,495,045 reported as deferred outflows of resources related to contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows or resources and deferred inflows of resources will be recognized as pension expense as follows:

Year ended December 31:

2023	(1,038,554)
2024	(1,820,328)
2025	(1,635,430)
2026	(1,417,555)
Thereafter ⁽¹⁾	-
Total	<u>\$(5,911,867)</u>

- (1) Total remaining balance to be recognized in future years, if any. Note that additional future deferred inflows and outflows of resources may impact these numbers.

Payable to the Pension Plan

At December 31, 2022, the District reported a payable of \$193,419 for the outstanding amount of contributions to the pension plan for December 2022 contributions, paid January 15, 2023.

Note 10 . Other Retirement Plans

Defined Contribution Plan

The District has established a defined contribution plan for all full-time employees through Corebridge Financial, previously Variable Annuity Life Insurance Company (VALIC), a third party administrator. This plan is provided in addition to the District's defined benefit plan offered by TCDRS as discussed Note 9. A defined contribution plan provides pension benefits in return for services rendered, provides an individual account for each participant, and specifies how contributions to the individual's account are to be determined instead of specifying the amount of benefits the individual is to receive upon retirement. Under a defined contribution plan, the benefits participants receive depend solely on the amount contributed to the participant's account and the returns earned on investments of those contributions. This defined contribution plan is considered a single employer OPEB plan (i.e. the plan assets nor plan obligations are pooled with other participating plans).



Note 10. Other Retirement Plans- Continued

Defined Contribution Plan (Cont.)

The District contributes an amount not less than 5% of the employee's gross salary each year. The amount to be contributed each year is determined by the Chief Appraiser and the District's Board of Directors through the budgeting process. In 2022, the District contributed 5% of the employee's gross salary. An employee must be employed on December 31 of the year to be eligible to receive the District's contribution to their account. The District's contributions for each employee (and interest allocated to the employee's account) vest on a graded scale, with the funds being fully vested after five years of continuous service.

YEARS OF SERVICE	VESTING
1	20%
2	40%
3	60%
4	80%
5 OR MORE	100%

District contributions for, and interest forfeited by, employees who leave employment before five years of services are used to reduce the District's required contribution. The District's covered payroll in fiscal year 2022 was \$7,934,323. The District contributed a total of \$396,712 on December 29, 2021.

Deferred Compensation Plan

The employees of the District may contribute a portion of their compensation under the District sponsored Deferred Compensation plan created in accordance with Internal Revenue Code Section 457. Under this plan, participants may elect a pre-tax or post-tax (roth) contribution. Distributions may be made only at termination, retirement, or death. Since the assets held under this plan are not the District's property and are not subject to the District's control, they have been excluded from the financial statements.

Note 11. Other Post-Employment Benefits

Retired employees may be eligible under certain circumstances to elect continued coverage for Other Post-Employment Benefits (OPEB), including medical and prescription drug benefits. The District currently subsidizes the premium for these benefits. In order to be eligible for the subsidy, one must be a District retiree or qualify for retirement through TCDRS and leave their funds in TCDRS after separation. The OPEB plan is a single-employer post-employment benefit plan and there are currently no assets accumulated in a GASB-compliant Trust.



Note 11. Other Post-Employment Benefits- Continued

The District's Board of Directors is under no legal obligation to pay or otherwise subsidize retiree premiums and approves OPEB on a year-to-year basis. The plan is funded on a pay-as-you-go basis. Retirees who are eligible for Medicare have the option to enroll in the District's Retiree Medicare Advantage Plan. For the year ended December 31, 2022, the District paid 80% of the premium for retirees enrolled on the Medicare Advantage Plan with a minimum of 10 years of service at TCAD.

Retirees who are not yet eligible for Medicare may be eligible to stay on the District's health insurance plan. The District subsidizes the premium based on years of service at TCAD.

<u>Years of Service</u>	
1-10	0%
11-19	50%
20+	100%

On December 31, 2022, the following employees were covered by the benefit terms:

<u>Members:</u>	<u>Dec. 31, 2022</u>
Actives	88
Terminated Vested	25
Retirees	25

The District's total OPEB liability of \$6,579,080 was measured as of December 31, 2022 and was determined by an actuarial valuation as of January 1, 2022. The actuarial valuation was conducted by Milliman, Inc.

<u>OPEB Liability/ (Asset)</u>	<u>December 31, 2021</u>	<u>December 31, 2022</u>
Total OPEB Liability	\$ 8,114,948	\$ 6,579,080
Covered Payroll	7,441,355	8,642,669
Total OPEB Liability as a % of covered payroll	109.05%	76.12%

The total OPEB liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected forward to the measurement date. There have been no significant changes between the valuation date and the fiscal year end.

Valuation date	January 1, 2022
Measurement date	December 31, 2022
Actuarial cost method	Entry age normal
Inflation	2.30%
Salary increases including inflation	3.00%



Note 11. Other Post-Employment Benefits- Continued

	<u>2022</u>
Discount rate	3.72%
20 Year Tax-Exempt Municipal Bond Yield	3.72%

The discount rate was based on the Bond Buyer General Obligations 20-Bond Municipal Index.

Mortality rates used in the January 1, 2022, actuarial valuation were based on the following:

Pre-retirement	PUB-2010 General Retirees Amount-Weighted Table with Mortality Improvement Scale MP-2021 on a generational basis with healthy annuitant rates after benefit commencement.
Post-retirement	PUB-2010 General Retirees Amount-Weighted Table with Mortality Improvement Scale MP-2021 on a generational basis with healthy annuitant rates after benefit commencement.
Disability retirement	PUB-2010 Disabled Retirees Amount-Weighted Table with Mortality Improvement Scale MP-2021 on a generational basis with healthy annuitant rates after benefit commencement.

Sensitivity Analysis- Discount Rate

The following presents the total OPEB liability of the Travis Central Appraisal District, calculated using the discount rate of 3.72%, as well as what the Travis Central Appraisal District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.72%) or 1 percentage point higher (4.72%) than the current rate.

	<u>1% Decrease (2.72%)</u>	<u>Current Discount Rate (3.72%)</u>	<u>1% Increase (4.72%)</u>
Total OPEB Liability	\$7,718,611	\$ 6,579,081	\$5,664,595

The following presents the total OPEB liability of the Travis Central Appraisal District, calculated using the current healthcare cost trend rates as well as what the Travis Central Appraisal District's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage point higher than the current trend rates.

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$5,449,978	\$ 6,579,081	\$8,037,817



Note 11. Other Post-Employment Benefits- Continued

Changes in the Total OPEB Liability

	Increase (Decrease) <u>Total OPEB Liability</u>
Total OPEB Liability, beginning	\$8,114,948
Changes for the year:	
Service cost	440,568
Interest on total pension liability	174,937
Effect of plan changes	-
Effect of economic/demographic gains or losses	-
Effect of assumptions changes or inputs	-
Claims cost	-
Trend rates	-
Mortality table	-
Discount rate	(2,023,857)
Benefit payments	(127,516)
Net changes	<u>(1,535,868)</u>
Total OPEB Liability, ending	<u>\$6,579,081</u>
OPEB Expense	

The District recognized OPEB expense of \$355,466 for the year ended December 31, 2022.

	January 1 to December 31, 2022
OPEB Expense/ (Income)	
Service cost	\$ 440,568
Interest on total pension liability	174,937
Effect of plan changes	-
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(6,195)
Recognition of assumption changes or inputs	<u>(253,844)</u>
OPEB Expense	<u>\$ 355,466</u>



Note 11. Other Post-Employment Benefits- Continued

Medical Cost Trends

The monthly per capita medical and pharmacy costs are summarized below:

Monthly Medical Claims Costs at Sample Ages		
Age	Retiree	
	Male	Female
45	\$1,013	\$1,474
50	\$1,106	\$1,371
55	\$1,201	\$1,289
60	\$1,372	\$1,374
64	\$1,651	\$1,518
65	\$212	\$205
70	\$217	\$210
75	\$226	\$214
80	\$233	\$219
85	\$239	\$224
90+	\$244	\$227

The trend assumptions for medical and pharmacy costs and retiree premiums are summarized below:

Year	Pre-65 Trend	Post-65 Trend
2021	10.60%	19.00%
2022	5.50	5.10
2023	5.30	5.10
2024	5.00	5.10
2025	4.90	5.00
2026	4.80	4.90
2027	4.70	4.80
2028	4.60	4.60
2029	4.50	4.50
2030 – 2033	4.40	4.40
2034 – 2036	4.40	4.50
-	-	
2074+	3.70	3.70



Note 11. Other Post-Employment Benefits- Continued

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 32,215	\$ -
Changes of assumptions	2,117,626	417,206
Total	<u>\$ 2,149,841</u>	<u>\$ 417,206</u>

Other amounts reported as deferred outflows or resources and deferred inflows of resources will be recognized as pension expense as follows:

Year ended December 31:

2023	\$ (260,039)
2024	(260,039)
2025	(260,039)
2026	(260,039)
2027	(339,508)
Thereafter ⁽¹⁾	<u>(352,971)</u>
Total	<u>\$(1,732,635)</u>

- ⁽¹⁾ Total remaining balance to be recognized in future years, if any. Note that additional future deferred inflows and outflows of resources may impact these numbers.



Additional Disclosures

Under GASB 75, the calculation of the liability for OPEB benefits is based on the terms of the plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members, regardless of whether or not a legally enforceable obligation to pay future benefits exists. Information and amounts presented in the District's Annual comprehensive Financial Report related to OPEB expenses, liabilities, note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles and do not constitute nor imply that the District has made a commitment or is legally obligated to provide OPEB benefits in future periods.

Note 12. Commitments and Contingencies

The District and Appraisal Review Board are defendants in a number of property owner appeals pursuant to Chapter 42 of the State Tax Code. Such legal proceedings allege that the appraised values placed on taxpayers' properties are excessive. The potential liability to the District in each of these appeals is for recovery of attorney's fees and court costs. The District believes that any ultimate liability on these appeals will not materially affect its financial position. No provision for any liability that might result from these appeals has been recorded in the basic financial statements.

The District is also subject to refunding any excess fund balance to the various taxing jurisdictions. The refunding takes place in the subsequent year and offsets the payments required by the jurisdictions. The District's assessment revenue did not exceed total expenditures for the 2022 fiscal year. A refund will not be issued to the taxing entities during the 2023 fiscal year.

The District has committed future fiscal year funds to the contracted vendors listed below. Each company has contracted with the District to provide professional services during future fiscal years.

Contracting Vendor	Future Periods Covered Under Contract	Future Amounts Committed Under Contract
BIS Consulting	January 1, 2023- January 31, 2023	\$ 13,000
Capitol Appraisal Group	January 1, 2023 - December 31, 2024	\$ 282,500
Cyclomedia	January 1, 2023- December 31, 2028	\$ 2,160,000
Eagleview	January 1, 2023 - December 31, 2024	\$ 641,557
True Prodigy	Until Terminated	\$719,199 per year



Note 13. Risk Management

Third party insurance is currently maintained to cover significant claims or losses such as property loss, business interruption, general liability, workers' compensation, and employee fidelity bond. At December 31, 2022, the District was participating in an intergovernmental shared-risk self-insurance pool, the Texas Municipal League Intergovernmental Risk Pool (TMLIRP). TMLIRP carries stop-loss insurance with private insurers and maintains substantial reserves in order to buffer possible claims and losses.

The District had no significant reductions in insurance coverage for the year ended December 31, 2022. Settlement amounts have neither exceeded insurance coverage for the year ended December 31, 2022 nor the preceding three years.

Under its agreement with the Texas Municipal League Intergovernmental Risk Pool, buildings, structures, and contents insurance is maintained on a "replacement cost" basis with specified coverage limits (utilizing established real and personal property values), a \$5,000 deductible, and coverage extensions for newly acquired property, valuable papers and records, loss of revenue, extra expense and rents and other identified purposes.

The District's coverage with TMLIRP provides general liability coverage up to \$1,000,000 per occurrence with a \$5,000 deductible. The District carries a \$100,000 employee fidelity bond with a \$1,000 deductible. In addition to the aforementioned coverage, the District maintains third party group medical, dental, long-term disability, term life insurance, and long-term care insurance for its active employees.

The District had three taxing entities whose revenue individually represented 10% or more of the District's total revenue, or whose accounts receivable balance individually represented 10% or more of the District's total accounts received. They are as follows:

<u>Taxing Jurisdiction</u>	<u>Percent of Total Revenue</u>	<u>Total Revenue</u>
Austin ISD	30.20%	\$6,881,747
City of Austin	17.54%	\$3,996,465
Travis County	15.84%	\$3,610,267

The Texas Property Tax Code, Section 6.06 mandates that the taxing jurisdictions within a county pay a portion of the appraisal district's budget based on the total levy of each jurisdiction; therefore, the District has no related significant risk.



Note 14. Adoption of New Standard

As of January 1, 2022, the District adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. The Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. See additional disclosures required by this standard in Note 8.

Net position- January 1, 2022, as previously reported	\$ 8,969,777
Add right-to-use leased assets, net of amortization under GASB Statement No. 87 as of January 1, 2022	561,652
Add lease liability, net of amortization under GASB Statement No. 87 at January 1, 2022	<u>(561,652)</u>
Net position at January 1, 2022	<u>\$ 8,969,777</u>



REQUIRED SUPPLEMENTARY INFORMATION



TRAVIS CENTRAL APPRAISAL DISTRICT

Statement Of Revenues, Expenditures, And Changes in Fund Balances- Budget to Actual General Fund

Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance With
	Original	Amended	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Assessments	\$ 22,786,110	\$ 22,786,110	\$ 22,786,110	\$ -
Refunds of appraisal assessments	-	-	(1,082,402)	(1,082,402)
Net appraisal assessments	22,786,110	22,786,110	21,703,708	(1,082,402)
Investment earnings	90,000	90,000	165,944	75,944
Charges for services	7,500	7,500	9,162	1,662
Miscellaneous revenue	85,000	85,000	83,112	(1,888)
Total revenue	22,968,610	22,968,610	21,961,926	(1,006,684)
EXPENDITURES				
Appraisal Services				
Payroll and related expenses	15,281,861	15,281,861	14,987,936	293,925
Data processing	515,735	515,735	582,739	(67,004)
Transportation	10,750	10,750	19,479	(8,729)
Operating Supplies	1,010,235	1,010,235	203,946	806,289
Rentals	169,370	169,370	132,980	36,390
Legal and professional	2,333,869	3,833,869	4,512,122	(678,253)
Utilities and telephone	624,147	624,147	625,058	(911)
Building and equipment maintenance	405,984	405,984	356,787	49,197
Insurance	77,000	77,000	73,030	3,970
Other services	1,342,598	1,342,598	2,217,763	(875,165)
Capital Outlay	265,723	290,129	238,937	51,192
Debt service- principal	-	-	-	-
Debt service- interest	-	-	-	-
Total expenditures	22,037,272	23,561,678	23,950,777	(389,099)
EXCESS (DEFICIENCY) OF REVENUES	931,338	(593,068)	(1,988,851)	(1,395,783)
OTHER FINANCING SOURCES (USES):				
Sale of real property	-	-	6,200,951	6,200,951
Transfers in	-	-	-	-
Transfers out	-	-	(6,666,070)	(6,666,070)
TOTAL OTHER FINANCING	-	-	(465,119)	(465,119)
NET CHANGE IN FUND BALANCE	931,338	(593,068)	(2,453,970)	(1,860,902)
FUND BALANCES, beginning of year	6,143,517	6,143,517	6,143,517	-
FUND BALANCES, end of year	\$ 7,074,855	\$ 5,550,449	\$ 3,689,547	\$ (1,860,902)

See Required Supplementary Information- Notes to Schedule of Revenues, Expenditures, and Changes in Fund Balance- Budget to Actual



TRAVIS CENTRAL APPRAISAL DISTRICT

Statement Of Revenues, Expenditures, And Changes in Fund Balances- Budget to Actual 850 EAL Holding Corp. (Major Special Revenue Fund) Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance With
	Original	Amended	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Assessments	\$ -	\$ -	\$ -	\$ -
Refunds of appraisal	-	-	-	-
Net appraisal assessments	-	-	-	-
Investment earnings	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous revenue	-	-	-	-
Total revenue	-	-	-	-
EXPENDITURES				
Appraisal Services				
Payroll and related expenses	-	-	-	-
Data processing	-	-	-	-
Transportation	-	-	-	-
Operating Supplies	-	-	-	-
Rentals	-	-	-	-
Legal and professional	-	-	-	-
Utilities and telephone	-	-	-	-
Building and equipment maintenance	-	-	-	-
Insurance	-	-	-	-
Other services	-	-	172,346	(172,346)
Capital Outlay	-	-	-	-
Debt service- principal	358,859	358,859	6,113,552	(5,754,693)
Debt service- interest	389,979	389,979	380,172	9,807
Total expenditures	748,838	748,838	6,666,070	(5,917,232)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(748,838)	(748,838)	(6,666,070)	(5,917,232)
OTHER FINANCING SOURCES (USES):				
Sale of real property	-	-	-	-
Transfers in	-	-	6,666,070	6,666,070
Transfers out	-	-	-	-
TOTAL OTHER FINANCING	-	-	6,666,070	6,666,070
NET CHANGE IN FUND BALANCE	(748,838)	(748,838)	-	748,838
FUND BALANCES, beginning of year	-	-	-	-
FUND BALANCES, end of year	\$ (748,838)	\$ (748,838)	\$ -	\$ 748,838

See Required Supplementary Information- Notes to Schedule of Revenues, Expenditures, and Changes in Fund Balance- Budget to Actual





TRAVIS CENTRAL APPRAISAL DISTRICT
Schedule of Changes in Net Pension Liability and Related Ratios
Last Ten Fiscal Years (Unaudited)

	Year Ended December 31		
	2021	2020	2019
Total pension liability			
Service cost	\$ 1,155,996	\$ 1,000,635	\$ 1,061,047
Interest on total pension liability	3,703,008	3,585,038	3,419,390
Effect of plan changes	-	-	-
Effect of assumption changes or inputs	(137,489)	2,470,785	-
Effect of economic/demographic (gains) or losses	(104,533)	(183,824)	(163,865)
Benefit payments, including refunds of employee contributions	(2,816,423)	(2,317,886)	(2,108,416)
Net change in total pension liability	1,800,559	4,554,748	2,208,156
Total pension liability—beginning	48,950,226	44,395,477	42,187,322
Total pension liability—ending (a)	\$ 50,750,785	\$ 48,950,226	\$ 44,395,477
Fiduciary Net Position			
Employer contributions	\$ 645,795	\$ 623,419	\$ 1,267,625
Member contributions	520,802	484,881	492,965
Investment income, net of investment expenses	10,840,142	4,819,196	6,638,680
Benefit payments, including refunds of employee contributions	(2,816,423)	(2,317,886)	(2,108,416)
Administrative expense	(32,104)	(36,743)	(35,567)
Other	(32,912)	(31,168)	(5,354)
Net change in plan fiduciary net position	9,125,300	3,541,699	6,249,933
Plan fiduciary net position—beginning	50,215,022	46,673,323	40,423,390
Plan fiduciary net position—ending (b)	\$ 59,340,323	\$ 50,215,022	\$ 46,673,323
County's net pension liability—ending (a) - (b)	\$ (8,589,538)	\$ (1,264,797)	\$ (2,277,846)
Fiduciary net position as a % of total pension liability	116.92%	102.58%	105.13%
Pensionable covered payroll	\$ 7,440,033	\$ 6,926,874	\$ 7,042,361
Net pension liability as a % of covered payroll	-115.45%	-18.26%	-32.34%

Notes to Schedule: This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.



Year Ended December 31

2018	2017	2016	2015	2014	2013	2012
\$ 1,068,956	\$ 1,035,937	\$ 1,106,017	\$ 915,763	\$ 943,683	NA	NA
3,245,514	3,070,540	2,853,801	2,653,404	2,494,541	NA	NA
-	-	-	(185,075)	-	NA	NA
-	201,932	-	375,095	-	NA	NA
(154,208)	(424,938)	(201,743)	181,351	(229,332)	NA	NA
(1,906,998)	(1,611,370)	(1,541,959)	(1,394,140)	(1,262,607)	NA	NA
2,253,264	2,272,101	2,216,116	2,546,397	1,946,285	NA	NA
39,934,058	37,661,958	35,445,842	32,899,444	30,953,159	NA	NA
<u>\$ 42,187,322</u>	<u>\$ 39,934,058</u>	<u>\$ 37,661,958</u>	<u>\$ 35,445,842</u>	<u>\$ 32,899,444</u>	<u>NA</u>	<u>NA</u>
\$ 1,295,861	\$ 1,532,648	\$ 1,207,300	\$ 2,237,182	\$ 2,136,607	NA	NA
503,946	479,363	469,506	474,491	438,056	NA	NA
(771,229)	5,222,195	2,450,741	(438,601)	1,932,837	NA	NA
(1,906,998)	(1,611,370)	(1,541,959)	(1,394,140)	(1,262,607)	NA	NA
(32,468)	(27,488)	(26,619)	(23,481)	(23,479)	NA	NA
958	5,110	230,754	51,627	56,563	NA	NA
(909,930)	5,600,457	2,789,723	907,078	3,277,976	NA	NA
41,333,320	35,732,863	32,943,140	32,036,061	28,758,085	NA	NA
<u>\$ 40,423,390</u>	<u>\$ 41,333,320</u>	<u>\$ 35,732,863</u>	<u>\$ 32,943,140</u>	<u>\$ 32,036,061</u>	<u>NA</u>	<u>NA</u>
<u>\$ 1,763,932</u>	<u>\$ (1,399,262)</u>	<u>\$ 1,929,095</u>	<u>\$ 2,502,702</u>	<u>\$ 863,383</u>	<u>NA</u>	<u>NA</u>
95.82%	103.50%	94.88%	92.94%	97.38%	NA	NA
\$ 7,199,228	\$ 6,848,043	\$ 6,707,224	\$ 6,778,445	\$ 6,257,940	NA	NA
24.50%	-20.43%	28.76%	36.92%	13.80%	NA	NA



TRAVIS CENTRAL APPRAISAL DISTRICT
Schedule of Employer Contributions
Last Ten Fiscal Years (Unaudited)

Year ended December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll ⁽¹⁾	Actual Contribution as a % of Covered Payroll
2012	\$ 972,717	\$ 972,717	-	\$ 6,269,280	15.5%
2013	1,017,939	2,350,752	(1,332,812)	6,346,255	37.0%
2014	939,943	2,136,607	(1,196,664)	6,257,940	34.1%
2015	857,473	2,237,182	(1,379,709)	6,778,445	33.0%
2016	770,660	1,207,300	(436,640)	6,707,224	18.0%
2017	803,275	1,532,648	(729,372)	6,847,929	22.4%
2018	814,233	1,295,861	(481,628)	7,199,228	18.0%
2019	623,953	1,267,625	(643,672)	7,042,361	18.0%
2020	616,492	623,419	(6,927)	6,926,874	9.0%
2021	645,795	645,795	-	7,440,033	8.7%
2022	1,045,045	2,495,045	(1,450,000)	8,781,892	11.9%

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





TRAVIS CENTRAL APPRAISAL DISTRICT

Schedule of Changes in Total OPEB Liability and Related Ratio

Last Ten Fiscal Years (Unaudited)

	Year Ended December 31			
	2022	2021	2020	2019
TOTAL OPEB LIABILITY				
Service cost	\$ 440,568	\$ 440,568	\$ 371,319	\$ 360,504
Interest on total OPEB liability	174,937	181,409	200,130	186,708
Effect of plan changes	-	-	-	-
Effect of economic/demographic gains or losses	-	(44,605)	-	-
Effect of assumptions changes or inputs	(2,023,857)	(519,036)	715,211	-
Benefit payments	(127,516)	(119,085)	(86,678)	(49,931)
Net changes	(1,535,868)	(60,749)	1,199,982	497,281
Total OPEB Liability, beginning	\$ 8,114,948	\$ 8,175,697	\$ 6,975,715	\$ 6,478,434
Total OPEB Liability, ending	\$ 6,579,080	\$ 8,114,948	\$ 8,175,697	\$ 6,975,715
Covered employee payroll	8,642,669	7,441,355	6,923,308	5,887,054
Total OPEB Liability as a % of covered-employee payroll	76.12%	109.05%	118.09%	118.49%

Notes to Schedule: This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the current GASB standard, they should not be reported. There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the pension/OPEB plan.



Year Ended December 31					
2018	2017	2016	2015	2014	2013
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA
NA	NA	NA	NA	NA	NA



TRAVIS CENTRAL APPRAISAL DISTRICT

Notes to the Required Supplementary Information

Budgetary Data

The Board of Directors adopts an appropriated budget on a basis consistent with GAAP for the General Fund. At minimum, the District is required to present the original and final amended budgets for revenues and expenditures compared to actual revenues and expenditures for the General Fund. The District uses the following procedures in establishing the budget reflected in the basic financial statements:

1. Prior to June 15, the Board of Directors is presented with a proposed budget for the fiscal year beginning on the following January 1. The budget includes proposed expenditures and the means of financing them. The budget also serves as a basis for determining the annual assessments due from the taxing jurisdictions.
2. Public hearings are conducted to obtain citizen's comments.
3. Prior to September 15, an annual budget is legally adopted for the General Fund. The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America.
4. The Chief Appraiser is authorized to transfer amounts between departments within the General Fund; however, revisions that alter total General Fund expenditures must be approved by the Board of Directors and the taxing jurisdictions. The fund level is the legal level of budgetary control. Appropriations lapse at year-end.
5. Budgeted amounts presented in the budgetary comparison schedule are as originally adopted by the Board of Directors on August 30, 2021. No supplementary appropriations have been enacted.



Notes to the Required Supplementary Information- Continued

Schedule of Changes in Net Pension Liability and Related Ratios

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	17.9 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset valuation method	5-year smoothed fair value
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 administrative and 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	135% of the RP-2010 General Retirees Table for males and 120% of the RP-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions ⁽¹⁾	2015: New Inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions ⁽¹⁾	2015: No changes in plan provisions were reflected in the Schedule 2016: Employer contributions reflect that the current service matching rate was increased to 250% 2017: New annuity purchase rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule 2019: No changes in plan provisions were reflected in the Schedule 2020: No changes in plan provisions were reflected in the Schedule 2021: No changes in plan provisions were reflected in the Schedule

⁽¹⁾ Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to the Schedule.



Notes to the Required Supplementary Information- Continued

Schedule of Changes in Total OPEB Liability and Related Ratios

Valuation date:	Valuation date is January 1, 2021.
Measurement date:	Measurement date is December 31, 2022.
Reporting date:	Reporting date is December 31, 2022.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Inflation	2.30%
Salary increases	3.00%
Participation Assumption	<p>Current Active Employees: 80% of employees who elect coverage while in active employment and who are eligible for retiree medical benefits are assumed to elect continued medical coverage in retirement.</p> <p>Current Deferred Vested Participants: 80% of current terminated vested former employees are assumed to elect medical coverage when they turn age 65. They are assumed to enroll in the Medicare Advantage Plan. This group is closed to participants who terminated prior to December 31, 2019.</p>
Mortality	<p>Pre-retirement: PUB-2010 General Retirees Amount-Weighted Table with Mortality Improvement Scale MP-2021 on a generational basis with healthy annuitant rates after benefit commencement.</p> <p>Post-retirement: PUB-2010 General Retirees Amount-Weighted Table with Mortality Improvement Scale MP-2021 on a generational basis with healthy annuitant rates after benefit commencement.</p> <p>Disability retirement: PUB-2010 Disabled Retirees Amount-Weighted Table with Mortality Improvement Scale MP-2021 on a generational basis with healthy annuitant rates after benefit commencement.</p>



STATISTICAL SECTION



TRAVIS CENTRAL APPRAISAL DISTRICT

Introduction to the Statistical Section

(Unaudited)

This section of the Travis Central Appraisal District's Annual comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information, says about the District's overall financial health.

Travis Central Appraisal District Financial Trends

Table 1 through 4 present multi-year financial data encompassing the District's net position, General Fund balances, and revenues and expenditures. In reviewing this, it should be noted that the District is statutorily prohibited from incurring bonded indebtedness.

Table 1	Net Position by Component Last Ten Fiscal Years
Table 2	Change in Net Position Last Ten Fiscal Years
Table 3	Fund Balance- Governmental Fund Last Ten Fiscal Years
Table 4	Change in Fund Balance- Governmental Fund Last Ten Fiscal Years

Travis Central Appraisal District Revenue Trends

Table 5 through 7 present the annual assessments, or funds paid, pursuant to the Texas Property Tax Code, by the various taxing entities in Travis County to fund the District's annual budget.

Table 5	Assessments to Taxing Entities Last Ten Fiscal Years
Table 6	Assessments Collected from Taxing Entities Last Ten Fiscal Years
Table 7	Principal Property Taxpayers for 2013 and 2022

Travis Central Appraisal District Taxing Entity Trends

Tables 8 through 10 provide multi-year financial data regarding property tax levies, property tax rates, and appraised values for each of the taxing entities the District services.

Table 8	Property Tax Levies by Taxing Entity Last Ten Fiscal Years
Table 9	Tax Rates by Taxing Entity Last Ten Fiscal Years
Table 10	Market Value by Taxing Entity Last Ten Fiscal Years



Demographic and Economic Information

Tables 11 and 12 identify changes which have occurred over time in Travis County including county-wide population, per capita income, and other trends.

Table 11	Demographic and Economic Statistics Last Ten Fiscal Years
Table 12	Principal Employers for 2013 and 2022

Travis Central Appraisal District Operating Information

Table 13 through 15 contain information about the District's staffing, workload, and capital assets.

Table 13	Budgeted Full-Time Equivalent Appraisal District Employees by Function/Program Last Ten Fiscal Years
Table 14	Actual Full-Time Equivalent Appraisal District Employees by Function/Program Last Ten Fiscal Years
Table 15	Operating Indicators by Function/Program Last Ten Fiscal Years

Travis Central Appraisal District Debt Information

Table 16 provides information about the District's outstanding debt.

Table 16	Outstanding Debt by Type Last Ten Fiscal Years
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FINANCIAL TRENDS





TRAVIS CENTRAL APPRAISAL DISTRICT
Net Position by Component
 Last Ten Fiscal Years
 (Accrual Basis of Accounting- Unaudited)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Governmental Activities				
Net investment in capital assets	\$5,290,153	\$3,863,065	\$ 3,890,995	\$ 4,198,586
Restricted				
Unrestricted	<u>2,005,592</u>	<u>5,685,923</u>	<u>6,940,385</u>	<u>8,505,792</u>
Total Governmental Activities Net Position	<u>7,295,745</u>	<u>9,548,988</u>	<u>10,831,380</u>	<u>12,704,378</u>
Total Primary Government Net Position	<u>\$7,295,745</u>	<u>\$9,548,988</u>	<u>\$10,831,380</u>	<u>\$12,704,378</u>

SOURCE: Annual Comprehensive Financial Report 2013-2022



TABLE 1

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 3,966,782	\$ 3,629,947	\$ 4,400,301	\$11,053,303	\$10,384,035	\$13,294,382
		\$ 1,477,431			\$ 5,172,716
<u>10,471,157</u>	<u>6,356,711</u>	<u>3,399,230</u>	<u>(2,275,903)</u>	<u>(1,414,258)</u>	<u>(6,164,125)</u>
<u>14,437,939</u>	<u>9,986,658</u>	<u>9,276,962</u>	<u>8,777,400</u>	<u>8,969,777</u>	<u>12,302,973</u>
<u>\$14,437,939</u>	<u>\$ 9,986,658</u>	<u>\$ 9,276,962</u>	<u>\$ 8,777,400</u>	<u>\$ 8,969,777</u>	<u>\$12,302,973</u>



TRAVIS CENTRAL APPRAISAL DISTRICT
Change in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting- Unaudited)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenses				
Governmental Activities				
Appraisal services	\$11,693,736	\$12,032,932	\$13,048,016	\$15,741,400
Interest on long-term debt	11,116	-	-	-
Total Governmental Activities Expenses	<u>11,704,852</u>	<u>12,032,932</u>	<u>13,048,016</u>	<u>15,741,400</u>
Total Primary Government Expenses	<u>11,704,852</u>	<u>12,032,932</u>	<u>13,048,016</u>	<u>15,741,400</u>
Program Revenues				
Governmental Activities				
Fees, fines, and charges for services	13,468,605	14,283,508	17,245,865	17,598,826
Total Governmental Activities Program Revenues	<u>13,468,605</u>	<u>14,283,508</u>	<u>17,245,865</u>	<u>17,598,826</u>
Total Primary Government Program Revenues	<u>13,468,605</u>	<u>14,283,508</u>	<u>17,245,865</u>	<u>17,598,826</u>
Net Revenue (Expense)	1,763,753	2,250,576	4,197,849	1,857,426
Interest income	5,231	2,667	4,993	15,572
Change in net position	1,768,984	2,253,243	4,202,842	1,872,998
Net position- beginning of year	5,526,761	7,295,745	9,548,988	10,831,380
Net position restatement	-	-	(2,920,450)	-
Adjusted net position, beginning of year	5,526,761	7,295,745	6,628,538	10,831,380
Net position- end of year	<u>\$ 7,295,745</u>	<u>\$ 9,548,988</u>	<u>\$10,831,380</u>	<u>\$12,704,378</u>

SOURCE: Annual Comprehensive Financial Report 2013-2022



TABLE 2

2017	2018	2019	2020	2021	2022
\$16,151,994	\$17,052,753	\$20,279,111	\$20,474,989	\$19,747,570	\$22,319,927
-	-	250,191	413,792	403,828	358,310
<u>16,151,994</u>	<u>17,052,753</u>	<u>20,529,302</u>	<u>20,888,781</u>	<u>20,151,398</u>	<u>22,678,237</u>
<u>16,151,994</u>	<u>17,052,753</u>	<u>20,529,302</u>	<u>20,888,781</u>	<u>20,151,398</u>	<u>22,678,237</u>
17,791,989	18,827,658	19,486,627	20,291,346	20,340,393	25,845,489
<u>17,791,989</u>	<u>18,827,658</u>	<u>19,486,627</u>	<u>20,291,346</u>	<u>20,340,393</u>	<u>25,845,489</u>
<u>17,791,989</u>	<u>18,827,658</u>	<u>19,486,627</u>	<u>20,291,346</u>	<u>20,340,393</u>	<u>25,845,489</u>
1,639,995	1,774,905	(1,042,675)	(597,435)	188,995	3,167,252
<u>93,566</u>	<u>252,248</u>	<u>332,979</u>	<u>97,873</u>	<u>3,382</u>	<u>165,944</u>
1,733,561	2,027,153	(709,696)	(499,562)	192,377	3,333,196
12,704,378	14,437,939	9,986,658	9,276,962	8,777,400	8,969,777
-	(6,478,434)	-	-	-	-
<u>12,704,378</u>	<u>7,959,505</u>	<u>9,986,658</u>	<u>9,276,962</u>	<u>8,777,400</u>	<u>8,969,777</u>
<u>\$14,437,939</u>	<u>\$ 9,986,658</u>	<u>\$ 9,276,962</u>	<u>\$ 8,777,400</u>	<u>\$ 8,969,777</u>	<u>\$12,302,973</u>



TRAVIS CENTRAL APPRAISAL DISTRICT

Fund Balance- Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting- Unaudited)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Governmental Funds				
Nonspendable	\$ 377,866	\$ 311,360	\$1,243,778	\$ 893,474
Restricted	-	-	-	-
Committed	-	1,250,000	3,419,849	3,164,814
Assigned	-	-	-	-
Unassigned	<u>2,302,068</u>	<u>1,935,393</u>	<u>1,478,066</u>	<u>3,516,402</u>
 Total Governmental Funds	 <u><u>\$2,679,934</u></u>	 <u><u>\$3,496,753</u></u>	 <u><u>\$6,141,693</u></u>	 <u><u>\$7,574,690</u></u>

SOURCE: Annual Comprehensive Financial Report 2013-2022



TABLE 3

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 751,287	\$ 667,721	\$ 541,218	\$ 626,330	\$ 463,960	\$ 611,153
-	-	1,477,431	-	-	-
4,164,814	6,228,423	6,070,049	3,611,106	3,075,106	1,700,700
-	-	-	-	-	-
<u>4,947,830</u>	<u>4,751,356</u>	<u>4,582,374</u>	<u>673,817</u>	<u>2,604,451</u>	<u>1,377,694</u>
<u><u>\$9,863,931</u></u>	<u><u>\$11,647,500</u></u>	<u><u>\$12,671,072</u></u>	<u><u>\$4,911,253</u></u>	<u><u>\$6,143,517</u></u>	<u><u>\$3,689,547</u></u>



TRAVIS CENTRAL APPRAISAL DISTRICT
Change in Fund Balance- Governmental Funds
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting- Unaudited)

	2013	2014	2015	2016
Revenues				
Assessments	\$13,375,023	\$14,246,848	\$17,149,799	\$17,492,994
Less: Refunds	-	(89,434)	(26,908)	-
	<u>13,375,023</u>	<u>14,157,414</u>	<u>17,122,891</u>	<u>17,492,994</u>
Investment earnings	5,231	2,667	4,993	15,572
Charges for services	23,673	24,444	31,707	28,886
Miscellaneous income	<u>69,909</u>	<u>101,650</u>	<u>89,267</u>	<u>76,946</u>
Total Revenue	13,473,836	14,286,175	17,248,858	17,614,398
Expenditures				
Appraisal Services				
Payroll and related expenses	10,553,042	10,283,671	10,735,612	9,833,785
Data processing	354,679	552,623	617,689	1,332,497
Transportation	11,843	17,566	11,031	22,351
Operating supplies	180,563	90,473	189,457	585,281
Rentals	44,724	57,161	59,672	64,227
Legal & professional	363,566	895,228	988,761	1,256,519
Utilities and telephone	174,140	178,163	188,981	199,302
Building and equipment maintenance	98,024	159,497	152,316	192,145
Insurance				
Other services	716,010	857,625	1,092,679	1,753,409
Debt Service				
Principal	23,588	-	-	-
Interest	11,116	-	-	-
Capital outlay	<u>370,516</u>	<u>377,349</u>	<u>569,720</u>	<u>941,885</u>
Total Expenditures	<u>12,901,811</u>	<u>13,469,356</u>	<u>14,605,918</u>	<u>16,181,401</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	572,025	816,819	2,642,940	1,432,997
Other Financing Sources (Uses)	-	-	2,000	-
Net Change in Fund Balance	<u>\$ 572,025</u>	<u>\$ 816,819</u>	<u>\$ 2,644,940</u>	<u>\$ 1,432,997</u>
Ratio of Debt Service Expenditures to total noncapital expenditures	0.28%	0.00%	0.00%	0.00%

SOURCE: Annual Comprehensive Financial Report 2013-2022



TABLE 4

2017	2018	2019	2020	2021	2022
\$18,103,517 (311,528)	\$18,827,658 -	\$19,486,627 -	\$20,193,893 -	\$20,193,913 -	\$22,786,110 (1,082,402)
17,791,989	18,827,658	19,486,627	20,193,893	20,193,913	21,703,708
93,566	252,248	332,979	97,873	3,382	165,944
30,583	30,611	15,710	6,876	4,437	9,162
87,590	75,852	104,398	90,577	142,043	83,112
18,003,728	19,186,369	19,939,714	20,389,219	20,343,775	21,961,926
11,146,348	11,253,473	12,257,122	11,245,917	11,504,602	14,987,936
1,206,626	551,025	511,294	596,998	587,718	582,739
53,916	51,919	32,332	26,052	9,397	19,479
169,475	192,446	285,192	415,952	149,682	203,946
65,424	143,982	487,706	144,046	135,309	132,980
1,310,221	2,339,462	2,726,782	3,888,938	2,896,398	4,512,122
212,177	223,916	354,890	575,710	626,312	625,058
139,863	235,734	364,224	361,966	298,408	356,787
		28,551	70,093	60,584	73,030
910,437	1,660,001	1,878,183	1,590,251	1,830,322	2,390,109
-	-	159,600	333,889	343,770	6,113,552
-	-	214,819	414,949	405,068	380,172
500,000	425,422	9,615,447	8,484,277	263,941	238,937
15,714,487	17,077,380	28,916,142	28,149,038	19,111,511	30,616,847
2,289,241	2,108,989	(8,976,428)	(7,759,819)	1,232,264	(8,654,921)
-	-	10,000,000	-	-	6,200,951
<u>\$ 2,289,241</u>	<u>\$ 2,108,989</u>	<u>\$ 1,023,572</u>	<u>\$ (7,759,819)</u>	<u>\$ 1,232,264</u>	<u>\$ (2,453,970)</u>
0.00%	0.00%	1.94%	3.81%	3.97%	21.38%



REVENUE TRENDS





TRAVIS CENTRAL APPRAISAL DISTRICT

Assessments to Taxing Entities

Last Ten Fiscal Years

Juris ID	Jurisdiction Name	2013	2014	2015	2016
01	AUSTIN ISD	4,041,606.39	4,279,407.36	5,233,855.96	5,483,736.15
02	CITY OF AUSTIN	2,073,084.99	2,169,601.96	2,558,155.56	2,557,717.25
03	TRAVIS COUNTY	2,633,598.34	2,720,660.04	3,107,303.11	3,032,475.98
05	CITY OF MANOR	9,976.65	10,725.48	13,265.13	14,807.88
06	DEL VALLE ISD	241,494.99	263,267.72	312,056.63	336,257.57
07	LAKE TRAVIS ISD	475,740.66	501,785.36	615,605.40	649,335.79
08	EANES ISD	606,527.95	633,684.64	770,149.82	788,284.83
09	CITY OF WEST LAKE HILLS	3,580.76	3,741.80	4,591.73	5,066.92
10	TRAVIS CO WCID NO 10	3,723.76	4,106.44	5,017.61	5,195.57
11	CITY OF ROLLINGWOOD	5,232.42	5,917.40	6,887.48	7,217.61
12	VILLAGE OF SAN LEANNA	549.70	563.28	680.82	695.34
16	LAGO VISTA ISD	84,122.63	80,034.96	92,832.92	88,503.04
17	TRAVIS CO WCID NO 17	12,397.71	12,437.80	15,144.69	15,756.66
18	TRAVIS CO WCID NO 18	5,026.41	4,965.68	2,747.27	2,824.53
19	PFLUGERVILLE ISD	582,770.11	609,531.52	760,621.52	784,595.75
20	CITY OF PFLUGERVILLE	88,434.03	88,492.20	104,058.29	110,579.82
21	CITY OF LAKEWAY	24,561.29	25,283.36	30,160.51	31,447.03
22	COUPLAND ISD	187.83	181.88	216.71	202.24
23	TRAVIS CO WCID POINT VENTURE	3,228.78	3,178.88	3,588.56	5,593.91
25	HURST CREEK MUD	8,155.65	7,833.44	8,761.41	8,529.48
26	LAKEWAY MUD	10,036.07	9,828.36	10,844.26	9,000.72
27	LOST CREEK MUD	4,237.40	4,140.36	3,477.64	3,463.70
32	WELLS BRANCH MUD	17,317.01	17,774.56	20,333.32	19,857.53
33	SHADY HOLLOW MUD	639.24	632.92	758.03	766.00
34	MANOR ISD	255,197.85	244,205.92	359,985.05	312,248.28
35	TRAVIS CO WCID NO 19	2,333.39	2,316.72	2,566.16	2,521.50
37	TRAVIS CO WCID NO 20	5,437.66	4,148.22	4,455.07	4,159.89
38	DRIPPING SPRINGS ISD	782.33	804.28	942.09	834.64
39	TRAVIS CO ESD NO 9	23,308.15	22,983.16	25,828.48	26,227.50
40	CITY OF CREEDMOOR	805.34	860.80	917.88	907.17
41	TRAVIS CO ESD NO 1	11,118.82	10,734.88	12,374.12	12,108.20
49	CITY OF LAGO VISTA	19,765.54	19,941.24	23,512.28	23,641.92
50	CITY OF JONESTOWN	11,526.20	11,011.10	12,203.81	11,850.08
51	TRAVIS CO ESD NO 11	3,661.68	3,860.88	4,340.61	4,498.98
52	TRAVIS CO ESD NO 6	47,948.02	50,410.24	62,047.64	65,803.75
55	VILLAGE OF BRIARCLIFF	1,156.74	1,221.44	2,096.55	2,100.20
56	TRAVIS CO ESD NO 5	4,526.54	4,518.48	5,730.38	5,023.60
57	TRAVIS CO ESD NO 4	7,255.95	7,277.28	8,720.16	8,297.10
58	TRAVIS CO ESD NO 10	6,823.63	7,026.72	8,508.31	8,689.28
59	RIVER PLACE MUD	7,692.98	7,752.16	8,843.83	6,587.39
61	CITY OF MUSTANG RIDGE	1,029.06	1,100.48	1,412.38	1,385.07
68	AUSTIN COMM COLL DIST	442,411.33	462,549.48	566,567.45	645,862.60
69	LEANDER ISD	459,991.96	486,629.00	599,913.21	614,235.21
70	TRAVIS CO MUD NO 2	5,481.04	5,712.92	6,879.66	7,437.23
71	TRAVIS CO ESD NO 14	3,877.35	3,878.96	4,581.03	2,254.68
72	TRAVIS CO ESD NO 12	5,398.29	5,768.96	7,093.11	7,448.53
73	ONION CREEK METRO PARK DIST	-	-	-	-
77	TRAVIS CO ESD NO 8	7,550.91	7,662.00	8,870.90	9,028.27
78	NW TR CO RD DIST 3 GLDN TRI	2,934.35	2,913.76	-	-
83	CITY OF BEE CAVE	984.02	1,070.84	1,363.80	1,624.98
84	NORTHTOWN MUD	16,552.69	19,187.20	21,512.28	22,160.44



TABLE 5

(1 of 4)

2017	2018	2019	2020	2021	2022
5,851,085.66	6,166,708.47	6,434,518.25	6,473,404.36	6,196,162.54	6,881,746.81
2,615,588.75	2,763,288.02	2,846,278.29	3,031,981.86	3,568,149.34	3,996,464.86
2,955,444.66	2,973,311.85	2,986,658.63	3,297,784.40	3,244,754.54	3,610,266.77
18,723.18	22,052.58	27,077.70	34,147.00	33,820.60	40,687.29
332,263.64	354,187.39	384,833.37	413,269.67	402,911.12	490,340.65
675,961.37	702,343.77	743,922.57	735,863.31	697,241.87	776,302.72
817,087.04	813,465.98	818,474.83	793,171.29	743,409.04	824,236.49
5,239.34	6,107.74	6,729.22	6,982.56	7,471.65	8,695.09
12,453.95	17,760.90	17,104.90	16,910.38	15,782.65	16,979.84
8,034.73	8,730.43	8,844.46	9,326.02	10,351.93	11,117.24
694.89	675.31	733.76	762.99	716.73	860.88
88,448.80	89,043.47	95,208.91	96,631.94	91,204.45	113,450.49
16,600.98	17,085.78	17,611.46	18,030.78	16,974.34	18,951.54
2,897.73	2,741.33	2,632.32	2,561.22	2,434.10	2,775.99
829,177.47	889,314.80	959,436.38	987,846.19	961,595.05	1,138,855.82
117,661.57	125,248.84	124,443.90	135,100.32	129,842.38	156,985.98
30,820.49	34,998.43	34,362.54	35,660.91	34,154.66	37,812.92
221.03	215.80	218.80	198.50	226.88	294.57
5,550.58	5,855.69	6,215.21	6,639.83	7,369.80	9,474.73
7,823.68	7,343.82	7,110.89	7,075.76	6,659.25	7,386.66
7,870.88	7,397.55	6,819.17	6,265.72	5,611.64	5,281.22
-	-	-	-	-	-
20,564.94	20,774.24	21,526.77	21,873.07	19,778.95	20,766.82
612.92	792.59	331.92	1,939.52	1,808.34	1,941.27
349,443.89	348,361.20	361,507.44	367,372.80	360,743.74	415,197.52
2,389.12	2,416.63	2,447.97	2,537.08	2,330.11	2,620.41
4,233.49	4,185.35	4,087.18	4,012.49	3,657.71	3,965.41
811.24	782.01	739.37	729.11	705.82	789.22
24,504.29	25,564.63	26,820.98	27,497.02	27,190.87	32,071.37
1,005.36	930.05	899.53	1,028.45	974.49	1,242.95
12,011.78	12,077.74	12,813.19	13,627.01	13,304.50	16,561.54
23,979.84	24,710.08	26,845.19	29,571.68	29,512.76	33,536.15
11,640.52	11,739.33	14,370.91	3,100.32	11,669.98	13,819.52
4,638.75	5,178.22	5,604.70	6,933.92	6,964.19	10,171.03
68,194.51	70,204.62	69,529.25	71,672.75	68,326.70	81,082.75
2,116.23	1,964.80	1,951.22	1,987.19	1,851.93	2,046.06
5,728.58	5,979.41	6,225.09	6,808.92	6,918.29	8,571.11
9,346.61	9,589.18	9,911.80	10,457.62	9,945.02	10,088.71
8,794.73	8,979.53	9,139.63	9,598.53	9,224.84	10,865.73
5,961.96	2,146.41	-	-	-	-
1,398.36	1,448.22	1,484.29	1,759.07	1,681.72	2,055.15
697,720.93	722,494.77	785,460.68	831,805.81	817,912.07	941,494.55
634,294.20	644,818.42	659,876.79	649,258.37	613,783.61	688,247.19
7,625.70	8,023.54	8,157.02	9,089.67	9,114.08	12,667.90
2,233.29	2,401.71	2,464.73	2,537.70	2,382.02	2,801.47
7,958.82	26,732.84	9,808.38	11,221.17	11,465.49	14,751.75
14.38	51.51	292.27	490.62	744.47	1,390.58
9,251.98	9,429.62	10,487.05	10,878.13	10,502.84	12,559.58
-	-	-	-	-	-
1,777.91	1,808.40	2,001.11	2,042.71	1,967.12	2,206.31
22,810.23	23,448.03	21,750.31	21,832.61	20,445.19	24,232.43



TRAVIS CENTRAL APPRAISAL DISTRICT

Assessments to Taxing Entities

Last Ten Fiscal Years

Juris ID	Jurisdiction Name	2013	2014	2015	2016
10E	TRAVIS CO ESD NO 17	-	-	-	-
10F	TRAVIS CO MUD NO 26	-	-	-	-
1A	HAYS CONSOLIDATED ISD	579.17	600.96	735.18	645.94
1B	TRAVIS CO ESD NO 7	-	-	-	-
1C	TRAVIS CO ESD NO 3	10,629.36	10,644.52	12,185.41	12,539.60
1D	TRAVIS CO MUD NO 5	3,283.69	3,530.00	4,892.32	5,603.18
1F	TANGLEWD FOREST LTD DIST	2,554.73	2,444.88	2,880.04	2,892.57
1H	COTTONWD CREEK MUD NO 1	2,377.29	2,475.88	2,532.17	3,036.50
1J	CYPRESS RANCH WCID NO 1	2,182.73	2,873.92	4,326.68	5,413.40
1K	BELVEDERE MUD	1,681.23	2,057.48	2,938.00	3,519.28
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	459.84	495.00	649.57	670.23
2A	ELGIN ISD	12,582.34	12,840.32	16,032.91	16,129.07
2D	TRAVIS CO MUD NO 6	3,535.59	3,682.76	4,228.96	4,163.55
2F	CITY OF ROUND ROCK	5,438.43	5,785.08	7,028.24	7,768.54
2G	WMSN CO WSID DIST 3	1,994.17	1,934.88	2,335.93	2,212.92
2H	NE TRAVIS CO UTILITY DIST	7,215.95	7,842.36	10,007.09	10,449.30
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	416,081.10	710,287.76	861,381.36	857,215.35
2K	PRESIDENTIAL GLEN MUD	169.94	367.28	691.12	1,038.89
2L	TRAVIS CO MUD NO 16	2,074.04	3,083.16	5,254.57	6,878.45
2N	NORTH AUSTIN MUD NO 1	1,430.86	1,328.56	1,563.15	1,516.70
2R	TRAVIS CO MUD NO 23	-	-	-	-
3A	MARBLE FALLS ISD	31,470.31	30,596.88	33,554.12	32,553.66
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	41,861.74	39,650.52	46,327.31	41,297.23
3D	TRAVIS CO MUD NO 7	79.88	78.84	87.56	240.07
3F	CITY OF CEDAR PARK	7,880.50	8,171.40	9,563.53	21,787.87
3G	TRAVIS CO MUD NO 14	3,197.17	3,267.80	3,925.59	4,000.22
3M	WILLIAMSON/TRAVIS MUD NO 1	2,953.77	2,804.08	2,989.54	2,818.78
3N	TRAVIS CO MUD NO 18	-	53.76	237.93	1,429.86
3R	TRAVIS CO MUD NO 24	-	-	-	-
4A	JOHNSON CITY ISD	576.92	651.96	650.25	601.01
4D	TRAVIS CO MUD NO 8	2,265.44	2,377.80	2,856.29	2,925.18
4F	TRAVIS CO MUD NO 10	3,814.07	3,479.68	4,350.21	4,213.86
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	5,544.88	5,423.00	6,618.00	6,713.78
4J	TRAVIS CO MUD NO 11	5,267.27	6,330.80	8,812.33	9,684.69
4K	TRAVIS CO MUD NO 12	335.01	569.26	1,356.41	3,292.77
4L	TRAVIS CO MUD NO 13	685.09	1,096.44	1,858.30	2,641.79
4M	PILOT KNOB MUD NO 3	-	-	150.44	344.70
4P	PILOT KNOB MUD NO 2	-	-	-	-
4R	PILOT KNOB MUD NO 5	-	-	-	-
5A	ROUND ROCK ISD	374,993.11	378,109.52	469,358.01	467,605.80
5D	TRAVIS CO MUD NO 9	155.66	153.20	174.63	156.80
5E	SENNA HILLS MUD	6,199.93	6,524.64	7,831.83	7,936.72
5F	CITY OF ELGIN	1,543.68	1,402.98	1,703.26	1,828.98
5G	VILLAGE OF VOLENTE	990.49	1,042.24	1,209.47	946.40
5H	VILLAGE OF WEBBERVILLE	250.53	246.80	310.87	312.84



TABLE 5
(2 of 4)

2017	2018	2019	2020	2021	2022
-	-	-	-	-	9,623.12
-	-	-	-	-	6.89
859.88	691.91	646.17	784.23	841.12	1,307.90
-	11,889.12	11,864.22	12,080.15	11,818.23	14,653.18
14,350.28	14,613.36	14,212.53	12,120.14	11,471.40	11,139.22
7,040.41	7,214.17	7,387.05	7,620.06	7,663.58	9,363.40
2,977.34	3,353.83	3,516.02	3,720.56	3,435.93	3,933.66
3,838.44	4,716.72	6,395.89	7,686.76	8,258.76	11,016.59
6,080.34	6,170.89	6,682.65	6,872.55	6,255.00	7,343.95
3,506.82	3,408.04	3,153.93	2,862.08	2,533.92	2,844.04
753.53	830.57	865.67	880.92	831.54	1,095.72
17,470.96	18,137.17	19,831.78	20,119.70	18,810.08	27,818.68
3,780.71	3,564.05	3,463.03	3,001.67	2,696.94	2,840.34
8,040.81	8,255.13	8,425.65	9,659.32	9,882.27	9,750.61
2,223.20	2,361.84	2,491.85	2,712.67	2,673.11	3,187.61
10,028.79	9,088.50	8,088.68	8,215.54	7,371.27	8,248.23
851,558.84	865,495.72	887,072.23	942,465.81	955,764.88	1,129,195.55
1,011.01	1,405.69	1,982.09	2,832.22	2,990.69	3,713.13
7,509.95	8,264.58	8,869.41	8,980.77	8,412.56	9,095.59
1,450.47	1,426.52	1,457.56	1,546.70	1,456.85	1,630.57
-	2.24	74.16	1,212.90	3,364.64	4,929.86
31,920.27	30,610.52	31,990.24	30,057.53	28,270.93	32,358.94
33,314.12	32,890.55	31,645.94	30,935.40	28,285.57	29,638.74
73.74	69.95	66.41	64.46	59.01	63.39
22,100.93	21,618.83	20,856.72	21,183.15	19,861.37	22,470.41
4,108.73	4,225.13	4,068.76	4,261.64	4,025.65	5,316.04
2,660.10	2,522.65	2,351.10	2,294.24	1,896.70	2,095.72
2,638.66	4,307.66	6,038.68	7,740.45	7,432.82	8,797.98
-	5.88	6.94	6.75	17.56	31.32
583.79	538.17	516.16	566.14	576.28	574.30
3,130.29	3,613.17	3,587.08	4,428.62	3,717.30	4,374.02
3,981.96	3,600.28	3,436.45	3,488.85	3,268.26	4,355.05
6,347.82	5,717.31	5,381.92	5,311.29	5,071.85	5,785.98
9,073.99	8,168.93	8,038.08	7,552.71	6,871.85	6,980.40
3,883.40	4,458.46	5,285.80	6,866.67	7,670.67	10,056.48
3,239.70	4,839.86	5,842.00	6,941.17	7,545.50	9,961.08
652.58	2,428.84	3,666.59	4,785.60	6,330.68	12,696.23
-	104.41	86.58	122.49	450.90	2,101.95
				20.20	69.27
487,937.49	494,646.81	509,958.90	502,765.87	474,087.92	506,139.57
148.70	143.93	140.65	138.67	126.97	131.94
7,719.40	7,698.49	7,263.82	6,377.20	5,633.64	6,051.04
2,382.45	2,535.55	2,617.47	2,736.61	2,599.74	3,171.80
970.98	993.77	900.59	962.21	911.99	1,024.63
355.63	370.76	355.14	344.73	327.72	315.74



TRAVIS CENTRAL APPRAISAL DISTRICT

Assessments to Taxing Entities

Last Ten Fiscal Years

Juris ID	Jurisdiction Name	2013	2014	2015	2016
5J	KELLY LANE WCID NO 1	2,576.08	3,089.92	4,188.61	5,313.46
5K	KELLY LANE WCID NO 2	70.92	117.44	400.58	1,228.49
5L	LAZY NINE MUD NO 1A	-	-	-	-
5M	LAZY NINE MUD NO 1B	38.91	1,385.44	4,015.49	7,615.70
6E	LAKE POINTE MUD NO 3 (DA)	2,520.73	2,657.44	3,085.58	3,113.40
6F	CITY OF LEANDER	8,907.04	11,538.68	16,682.17	19,973.87
6G	TRAVIS CO MUD NO 15	3,207.21	3,882.00	5,298.63	6,159.33
6H	WEST TRAVIS CO MUD NO 6	5,245.04	6,119.52	7,585.70	9,151.84
6J	WEST TRAVIS CO MUD NO 8	4,825.96	5,317.40	5,235.77	4,569.22
6L	TRAVIS CO MUD NO 17	-	10.32	302.39	1,021.40
6M	TRAVIS CO MUD NO 21	-	-	25.97	563.40
6P	LOST CREEK LIMITED DISTRICT	-	-	-	-
6R	TRAVIS CO ESD NO 15	-	-	-	-
6T	ALTESSA MUD	-	-	-	-
7A	MOORES CROSSING MUD	3,482.22	3,431.80	4,386.91	4,872.45
7D	LAKE POINTE MUD NO 5 (DA)	2,638.67	2,720.60	3,234.02	3,198.83
7E	VILLAGE OF THE HILLS	458.40	439.64	527.65	526.14
7F	VILLAGE OF POINT VENTURE	774.56	855.24	1,003.55	997.24
7G	WILBARGER CRK MUD NO 1	675.74	984.04	1,213.80	1,310.33
7H	WILBARGER CRK MUD NO 2	178.34	174.56	200.13	318.65
7J	LAKESIDE MUD NO 3	2,586.49	3,146.72	4,627.25	5,330.64
7K	SUNFIELD MUD NO 1	0.27	0.28	0.30	11.18
7N	TRAVIS CO MUD NO 19	-	-	-	-
7P	TRAVIS CO MUD NO 20	-	-	-	-
7R	TRAVIS CO MUD NO 22	-	-	-	-
7T	LAKESIDE MUD NO 5	-	-	-	-
8C	TRAVIS CO MUD NO 3	13,713.30	13,756.28	15,670.13	14,963.53
8E	RNCH @ CYPRSS CRK MUD 1	2,159.63	1,856.96	1,931.85	1,649.89
8G	WMSN-TR CO WCID NO 1D	-	-	-	-
8H	BELLA VISTA MUD	2,556.74	2,597.48	3,077.37	-
8I	WMSN-TR CO WCID NO 1F	1,956.71	2,177.00	2,849.29	-
8J	WMSN-TR CO WCID NO 1G	6,569.19	6,349.28	7,642.57	-
8K	TRAVIS CO ESD NO 13	253.65	256.04	308.06	299.66
8L	TRAVIS CO BEE CAVE ROAD DIST NO 1	5,763.05	5,731.48	6,404.49	5,890.16
8N	ANDERSON MILL LIMITED DISTRICT	49.91	53.12	62.83	60.07
8P	RIVER PLACE LIMITED DISTRICT	-	-	-	-
8R	TRAVIS CO ESD NO 16	-	-	-	-
9B	TRAVIS CO ESD NO 2	31,244.42	32,442.00	39,893.16	41,605.81



TABLE 5
(3 of 4)

2017	2018	2019	2020	2021	2022
6,587.75	7,441.17	7,593.61	7,771.61	7,284.36	8,055.35
2,445.41	4,272.52	6,514.96	6,637.50	6,371.72	6,935.13
-	18.59	805.39	799.47	817.63	900.14
9,011.71	10,986.95	13,256.31	16,347.45	17,991.63	23,714.94
3,068.05	2,863.93	1,888.47	1,947.42	1,864.42	2,065.54
22,334.57	24,506.67	27,141.72	31,513.83	33,757.88	39,282.61
6,992.43	9,149.90	9,443.36	9,886.21	9,165.17	10,064.27
10,555.24	11,046.41	9,088.90	9,426.98	9,037.93	10,254.18
4,937.61	4,828.35	5,143.74	4,888.18	5,082.79	5,326.06
2,236.95	2,798.17	3,401.93	4,431.65	5,560.91	9,501.85
1,483.92	2,126.34	3,574.85	5,312.58	6,527.08	8,744.59
2,447.01	2,293.71	2,077.51	2,034.71	1,920.16	2,089.24
-	5,294.42	5,698.28	7,028.72	6,962.38	10,170.27
-	-	-	-	-	0.16
5,360.61	5,752.13	6,064.21	6,202.89	5,812.67	7,090.18
3,088.12	3,088.60	2,756.30	2,805.79	2,622.00	2,896.31
1,236.63	1,239.62	2,040.69	2,039.75	1,871.35	2,219.18
1,021.31	1,097.16	1,171.60	1,209.70	1,163.78	1,357.93
1,345.81	1,382.23	1,489.70	2,318.00	4,045.12	5,655.01
353.67	335.65	319.18	307.17	281.63	307.15
6,418.08	7,117.75	7,755.07	7,879.77	7,384.37	8,595.64
7.28	4.68	8.16	6.64	2.53	2.72
-	-	-	33.94	130.59	640.99
-	-	45.72	139.72	465.74	1,274.92
-	-	96.25	106.67	809.05	2,315.89
-	-	-	-	-	6.41
15,043.00	15,283.37	14,871.63	14,649.05	13,404.53	15,175.00
1,634.56	1,622.26	1,505.83	1,653.02	1,522.47	1,796.95
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
298.68	300.15	354.33	363.94	371.89	381.21
5,516.84	4,372.76	4,138.95	5,553.57	4,937.52	3,552.46
63.34	67.56	68.41	70.60	65.59	83.00
-	-	-	2,198.71	2,159.51	2,547.56
				8,187.83	9,786.36
46,545.70	49,441.79	53,378.55	57,487.11	55,906.35	61,115.87



TRAVIS CENTRAL APPRAISAL DISTRICT
Assessments to Taxing Entities
Last Ten Fiscal Years

<u>Juris ID</u>	<u>Jurisdiction Name</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
9C	TRAVIS CO MUD NO 4	2,199.33	2,443.28	3,006.33	4,471.81
9D	LAKESIDE WCID NO 1	5,092.70	4,909.76	5,598.88	5,712.68
9G	LAKESIDE WCID NO 2A	9.13	8.04	8.79	73.09
9H	LAKESIDE WCID NO 2B	3,370.44	3,537.04	4,613.43	5,174.94
9I	LAKESIDE WCID NO 2C	3,118.64	3,556.36	4,697.91	5,451.38
9J	LAKESIDE WCID NO 2D	2,635.25	3,439.84	5,123.23	6,526.32
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	25.83	232.08	926.98	1,963.56
9M	SOUTHEAST TRAVIS COUNTY MUD NO 1	-	-	-	1.26
9N	SOUTHEAST TRAVIS COUNTY MUD NO 2	-	-	-	-
	TOTAL	\$ 13,375,023.00	\$ 14,246,848.00	\$ 17,149,799.00	\$ 17,492,994.00

SOURCE: Travis Central Appraisal District- Internal Management Reports



TABLE 5
(4 of 4)

2017	2018	2019	2020	2021	2022
4,644.25	4,242.47	2,580.91	3,857.37	4,989.87	4,288.67
5,368.80	5,431.19	5,268.38	5,280.32	4,806.47	5,397.04
515.34	1,184.22	2,035.35	2,995.38	4,040.71	7,353.31
5,563.31	5,957.64	5,904.48	6,056.31	5,569.94	6,202.34
6,499.98	7,881.73	8,955.49	10,207.45	10,874.49	14,074.85
7,169.25	7,856.46	8,200.38	8,777.69	8,750.27	10,346.85
3,299.17	4,455.78	5,545.21	6,498.34	6,924.64	8,783.24
1.13	1.08	86.80	578.83	1,033.65	1,663.92
-	3.59	3.47	3.41	89.32	81.81
\$ 18,103,517.00	\$ 18,827,657.99	\$ 19,486,627.00	\$ 20,193,893.00	\$ 20,193,913.20	\$ 22,786,110.00



TRAVIS CENTRAL APPRAISAL DISTRICT
Assessments Collected from Taxing Entities
Last Ten Fiscal Years

Fiscal Year Ended Dec. 31	Total Assessments to Taxing Entities	Amount Collected	Surplus Credit/ Refund- Reduction of Liability	Amount Not Collected	Percent of Assessment
2013	13,375,023	13,375,023	-	-	100.00%
2014	14,246,848	14,157,414	89,434	-	100.00%
2015	17,149,799	17,122,872	26,927	-	100.00%
2016	17,492,994	17,492,994	-	-	100.00%
2017	18,103,517	17,791,989	311,528	-	100.00%
2018	18,827,658	18,827,658	-	-	100.00%
2019	19,486,627	19,486,627	-	-	100.00%
2020	20,193,893	20,193,893	-	-	100.00%
2021	20,193,913	20,193,913	-	-	100.00%
2022	22,786,110	21,703,708	(1,082,402)	-	90.50%

SOURCE: Travis Central Appraisal District- Internal Management Reports





TRAVIS CENTRAL APPRAISAL DISTRICT
Principal Property Taxpayers
For 2013 and 2022

2022

Taxpayer	Type of Business	Taxable Assessed Value	Rank	Percentage of Total County Taxable Value ⁽¹⁾
CSHV Properties	Property Management	\$ 1,267,090,899	1	0.54%
Samsung Austin Semiconductor	Electronics	1,032,489,340	2	0.44%
Cousins Properties	Property Management	737,821,194	3	0.31%
Columbia / St. David's Healthcare System, LP	Health Care	544,791,632	4	0.23%
Oracle America Inc.	Electronics	518,389,475	5	0.22%
Apple, Inc.	Electronics	431,273,000	6	0.18%
Icon IPC TX Property Owner	Property Management	416,428,173	7	0.18%
GW Block 23 Office LLC	Property Management	370,000,000	8	0.16%
Finley Company	Property Management	365,393,239	9	0.16%
BBP Alphabet MF Riata LP	Property Management	348,000,000	10	0.15%
Thomas Properties Group, Inc.	Property Management			
Freescale Semiconductor, Inc.	Electronics			
IBM Corporation	Electronics			
Brandywine Acquisition Partners LP	Property Management			
Dell, Inc.	Electronics			
Shopping Center at Gateway, LP	Property Management			
HEB Grocery Company LP	Supermarket			
Southwestern Bell Telephone Co.	Telephone Utility			
		<u>\$ 6,031,676,952</u>		<u>2.57%</u>

SOURCES: Travis Central Appraisal District Certified Totals Reports

- (1) Based on Net Taxable Value of \$235,068,847,825 from the Travis Central Appraisal District's 2022 certified property values as of October 1, 2022.
- (2) Based on Net Taxable Value of \$100,657,777,296 from the Travis Central Appraisal District's 2013 certified property values as of October 1, 2013.



TABLE 7

2013

Taxable Assessed Value	Rank	Percentage of Total County Net Taxable Value ⁽²⁾
\$ -		
2,931,700,345	1	2.91%
-		
476,514,921	3	0.47%
-		
-		
-		
-		
-		
-		
815,137,425	2	0.81%
266,811,229	4	0.27%
242,656,839	5	0.24%
224,838,494	6	0.22%
220,063,620	7	0.22%
206,168,052	8	0.21%
203,336,284	9	0.20%
193,486,288	10	0.19%
<u>\$ 5,780,713,497</u>		<u>5.74%</u>



Taxing Entity Trends





TRAVIS CENTRAL APPRAISAL DISTRICT
Property Tax Levies by Taxing Entity
Last Ten Fiscal Years

JurisID	Jurisdiction Name	2013	2014	2015	2016
01	AUSTIN ISD	841,662,048.12	926,243,429.75	1,040,452,486.09	1,186,203,137.67
02	CITY OF AUSTIN	426,495,459.01	452,488,235.35	485,488,733.72	531,159,051.07
03	TRAVIS COUNTY	535,998,531.30	550,287,784.28	574,094,159.15	600,533,943.09
05	CITY OF MANOR	2,118,619.04	2,351,667.06	2,798,705.30	3,806,734.54
06	DEL VALLE ISD	52,321,766.70	54,587,554.72	63,775,482.81	68,425,669.57
07	LAKE TRAVIS ISD	99,231,245.97	109,343,195.32	123,655,988.04	137,576,072.01
08	EANES ISD	124,430,351.11	136,025,701.00	149,371,990.39	165,531,574.33
09	CITY OF WEST LAKE HILLS	734,942.43	810,689.14	958,513.88	1,060,339.74
10	TRAVIS CO WCID NO 10	806,532.71	885,475.70	983,429.46	2,522,278.98
11	CITY OF ROLLINGWOOD	1,159,700.88	1,221,729.58	1,366,515.18	1,626,628.63
12	VILLAGE OF SAN LEANNA	111,353.73	120,652.63	131,524.34	140,718.81
16	LAGO VISTA ISD	15,935,470.93	16,620,178.87	16,979,251.91	18,155,573.65
17	TRAVIS CO WCID NO 17	2,447,245.62	2,682,586.31	2,982,463.82	3,369,959.57
18	TRAVIS CO WCID NO 18	977,614.98	486,932.10	534,076.18	587,912.77
19	PFLUGERVILLE ISD	119,815,211.94	134,357,692.49	149,219,698.98	168,639,101.85
1A	HAYS CONSOLIDATED ISD	117,431.28	129,471.83	122,506.73	179,527.83
1B	TRAVIS CO ESD NO 7	-	-	-	-
1C	TRAVIS CO ESD NO 3	2,090,687.75	2,154,530.39	2,371,154.75	2,910,975.11
1D	TRAVIS CO MUD NO 5	693,399.03	916,145.19	1,059,532.47	1,438,750.40
1F	TANGLEWD FOREST LTD DIST	480,825.23	508,438.49	547,688.73	603,183.48
1G	TRAVIS CO BCCP	-	-	-	-
1H	COTTONWD CREEK MUD NO 1	485,862.51	447,296.10	573,762.45	776,065.79
1J	CYPRESS RANCH WCID NO 1	563,215.62	763,004.11	1,023,041.78	1,233,833.36
1K	BELVEDERE MUD	405,420.03	519,754.81	666,139.41	709,909.29
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	97,384.95	114,791.16	127,260.24	152,855.31
20	CITY OF PFLUGERVILLE	17,393,496.84	18,369,865.54	20,928,300.20	23,847,810.78
21	CITY OF LAKEWAY	4,995,541.66	5,342,155.85	5,955,206.25	6,242,945.13
22	COUPLAND ISD	35,971.34	38,165.31	38,867.11	45,185.15
23	TRAVIS CO WCID POINT VENTURE	631,699.27	634,773.79	1,058,349.33	1,127,913.51
25	HURST CREEK MUD	1,541,841.05	1,549,865.05	1,618,642.18	1,586,543.68
26	LAKEWAY MUD	1,934,495.37	1,917,059.31	1,702,969.02	1,598,889.23
27	LOST CREEK MUD	811,634.67	612,910.02	654,276.57	-
2A	ELGIN ISD	2,532,213.17	2,838,407.23	3,113,377.26	3,556,507.12
2C	DOWNTOWN PUB IMP DIST	-	-	-	-
2D	TRAVIS CO MUD NO 6	723,639.65	746,749.14	781,654.25	763,793.52
2F	CITY OF ROUND ROCK	1,135,196.55	1,240,474.52	1,467,732.34	1,623,371.24
2G	WMSN CO WSID DIST 3	398,941.87	411,623.76	417,901.49	445,672.22
2H	NE TRAVIS CO UTILITY DIST	1,536,680.27	1,762,485.83	1,974,943.14	2,032,356.46
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	139,901,990.02	152,544,414.43	162,284,039.04	173,033,301.05
2K	PRESIDENTIAL GLEN MUD	73,391.52	121,952.19	196,844.67	204,781.13
2L	TRAVIS CO MUD NO 16	602,694.12	922,698.32	1,304,224.81	1,520,688.63
2N	NORTH AUSTIN MUD NO 1	260,810.61	275,638.23	286,634.88	293,342.67
2R	TRAVIS CO MUD NO 23	-	-	-	-
32	WELLS BRANCH MUD	3,523,352.21	3,588,417.37	3,763,050.38	4,178,439.12
33	SHADY HOLLOW MUD	123,909.30	133,546.42	144,633.10	123,998.39
34	MANOR ISD	69,536,851.14	63,633,541.88	59,250,207.57	71,265,635.03
35	TRAVIS CO WCID NO 19	454,094.21	451,968.06	477,027.60	484,543.10
37	TRAVIS CO WCID NO 20	814,146.00	786,435.54	785,953.34	856,823.35
38	DRIPPING SPRINGS ISD	157,954.01	165,912.16	160,208.01	163,889.28
39	TRAVIS CO ESD NO 9	4,514,843.42	4,560,766.32	4,961,940.02	4,962,459.78
3A	MARBLE FALLS ISD	6,071,429.30	6,004,457.43	6,200,470.49	6,539,101.01
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	7,764,424.05	8,175,167.32	7,803,895.67	6,744,715.70
3D	TRAVIS CO MUD NO 7	15,401.12	15,420.10	45,346.98	1,378.57
3F	CITY OF CEDAR PARK	1,602,548.60	1,693,793.67	4,102,572.44	4,510,446.55
3G	TRAVIS CO MUD NO 14	642,545.02	694,086.65	756,512.34	831,698.92
3M	WILLIAMSON/TRAVIS MUD NO 1	549,053.62	527,404.68	532,651.23	537,913.22
3N	TRAVIS CO MUD NO 18	-	41,902.04	270,000.74	535,432.79
3R	TRAVIS CO MUD NO 24	-	-	-	-



TABLE 8
(1 of 3)

2017	2018	2019	2020	2021	2022
1,311,518,838.22	1,450,163,335.56	1,503,539,657.51	1,569,603,198.10	1,628,968,249.64	1,793,664,451.19
588,942,374.12	641,472,346.02	704,220,640.93	903,876,784.51	947,121,090.12	952,448,194.77
634,332,256.61	673,110,021.14	765,957,038.60	821,947,582.45	856,282,474.36	915,912,697.77
4,700,188.02	6,102,558.73	7,931,123.04	8,567,549.21	9,620,960.81	13,285,535.00
76,287,693.76	86,730,717.74	95,987,722.99	102,065,752.79	116,974,137.18	153,526,482.49
150,540,704.92	167,659,417.40	170,914,653.87	176,626,038.55	184,481,537.81	222,013,686.35
173,601,359.34	184,461,419.58	184,225,243.76	188,321,746.50	194,694,832.92	213,806,703.54
1,312,653.96	1,516,578.69	1,621,798.20	1,892,745.13	2,050,867.30	4,636,862.18
3,801,292.20	3,854,968.46	3,927,673.98	3,998,084.73	4,007,949.92	4,136,271.77
1,863,711.07	1,993,294.81	2,166,099.47	2,622,385.72	2,628,987.99	2,614,097.35
144,557.80	165,370.16	177,215.50	181,565.51	203,189.89	239,163.66
19,086,094.99	21,457,435.27	22,444,133.41	23,103,656.53	27,008,012.87	41,624,130.44
3,649,004.48	3,969,131.87	4,187,904.54	4,299,926.08	4,481,606.53	5,148,523.66
584,654.81	593,250.55	594,878.68	616,614.66	657,556.98	738,489.31
189,807,443.33	216,230,227.27	229,441,240.36	243,592,405.79	269,491,863.46	309,175,277.94
147,285.59	145,628.74	182,147.68	213,076.25	350,604.16	1,195,475.76
2,542,973.72	2,673,864.13	2,805,785.32	2,993,828.33	3,473,036.71	4,559,345.74
3,120,704.47	3,203,108.04	2,815,074.59	2,905,974.16	2,684,562.22	2,210,687.27
1,544,860.11	1,664,834.60	1,769,865.92	1,941,365.40	2,208,561.92	2,513,555.33
708,340.94	792,412.55	864,151.83	870,400.75	929,893.60	1,060,001.89
-	-	-	-	-	-
1,004,646.37	1,441,454.51	1,785,359.13	2,092,136.76	2,599,611.40	3,483,677.50
1,312,055.87	1,506,082.31	1,596,247.33	1,584,539.05	1,730,413.64	2,230,200.39
726,401.17	710,807.86	664,758.82	641,900.75	672,023.30	706,426.98
176,886.75	195,096.99	204,607.24	210,649.13	259,714.43	385,998.20
26,724,378.63	28,046,188.04	31,378,958.15	32,892,114.84	37,107,296.49	47,539,567.46
7,487,117.95	7,744,357.97	8,282,751.43	8,652,174.98	8,975,936.45	9,194,464.55
45,938.25	49,310.75	46,105.27	57,472.82	86,347.30	90,136.37
1,248,074.87	1,400,734.63	1,542,194.93	1,866,943.28	2,240,162.02	2,947,232.34
1,564,988.32	1,602,596.47	1,643,444.36	1,686,944.96	1,747,516.44	1,851,506.78
1,578,100.21	1,536,850.90	1,455,303.14	1,421,560.56	1,246,168.16	1,147,012.97
-	-	-	-	-	-
3,869,873.09	4,469,530.01	4,673,085.62	4,765,034.12	6,686,309.47	10,095,277.16
-	-	-	-	-	-
758,674.47	780,469.86	697,180.24	683,197.78	668,799.31	785,505.20
1,805,635.34	1,898,906.20	2,243,514.36	2,503,411.44	2,296,169.83	2,226,050.48
493,587.03	561,592.55	630,054.85	677,161.21	751,407.47	733,815.39
1,936,713.91	1,822,962.35	1,908,174.73	1,867,316.51	1,945,196.00	2,157,473.60
184,647,263.75	199,921,477.54	218,901,005.74	242,110,340.22	267,823,368.26	283,930,974.68
299,564.32	446,708.75	657,822.61	757,612.27	875,700.87	1,157,346.64
1,759,638.76	1,998,917.71	2,085,910.80	2,131,098.81	2,141,924.52	2,304,030.73
303,814.98	328,492.52	359,243.80	369,054.90	384,855.71	411,158.00
488.45	16,713.78	281,712.65	852,341.67	1,163,600.32	1,352,664.09
4,432,889.79	4,851,533.01	5,080,330.58	5,010,232.93	4,905,709.10	4,947,792.87
168,818.44	74,805.71	450,481.20	458,095.64	457,920.68	492,532.50
74,579,477.99	81,474,158.15	85,327,524.38	91,382,852.33	99,242,571.83	137,463,577.62
524,893.56	551,705.10	589,273.38	590,271.34	617,275.04	601,616.51
892,756.67	921,136.82	931,956.61	926,584.02	934,535.73	965,322.37
182,704.55	166,634.15	169,346.37	178,800.57	192,625.52	202,828.19
5,463,107.09	6,044,702.09	6,386,571.26	6,888,055.39	7,571,326.94	8,008,695.57
6,548,585.63	7,209,708.49	6,981,285.59	7,161,688.36	7,821,268.41	10,734,444.56
7,007,316.70	7,132,112.10	7,185,183.33	7,165,396.64	6,985,005.92	6,201,902.12
14,890.07	14,966.17	14,971.67	14,949.27	14,926.29	14,885.18
4,642,119.00	4,700,523.85	4,920,086.46	5,031,350.24	5,306,847.02	5,639,361.19
899,897.57	916,985.55	989,827.13	1,019,790.36	1,257,664.41	1,574,977.22
537,077.30	529,873.22	532,868.55	480,478.11	493,676.92	548,439.85
938,755.19	1,360,951.13	1,797,827.88	1,882,908.04	2,072,018.99	2,423,444.91
1,335.75	1,563.01	1,568.37	4,447.10	7,374.52	7,371.11



TRAVIS CENTRAL APPRAISAL DISTRICT
Property Tax Levies by Taxing Entity
Last Ten Fiscal Years

JurisID	Jurisdiction Name	2013	2014	2015	2016
40	CITY OF CREEDMOOR	169,498.57	162,006.29	171,796.64	186,137.36
41	TRAVIS CO ESD NO 1	2,129,925.23	2,204,871.43	2,297,759.87	2,453,892.91
49	CITY OF LAGO VISTA	3,949,837.86	4,213,753.56	4,485,807.16	4,881,870.69
4A	JOHNSON CITY ISD	128,587.47	114,582.17	113,653.85	117,567.00
4D	TRAVIS CO MUD NO 8	474,801.88	503,021.37	553,051.63	613,433.77
4F	TRAVIS CO MUD NO 10	694,510.58	776,021.66	802,550.49	869,532.89
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	1,064,797.18	1,168,209.60	1,269,662.59	1,286,442.67
4J	TRAVIS CO MUD NO 11	1,254,641.12	1,568,586.06	1,853,430.82	1,846,393.79
4K	TRAVIS CO MUD NO 12	121,850.75	248,729.68	638,791.71	787,559.67
4L	TRAVIS CO MUD NO 13	224,801.29	337,643.81	513,955.56	654,520.38
4M	PILOT KNOB MUD NO 3	-	26,529.45	65,111.94	130,198.65
4P	PILOT KNOB MUD NO 2	-	-	-	-
4R	PILOT KNOB MUD NO 5	-	-	-	-
50	CITY OF JONESTOWN	2,202,804.31	2,185,772.35	2,262,962.03	2,371,375.42
51	TRAVIS CO ESD NO 11	764,173.24	774,698.28	855,129.31	952,810.89
52	TRAVIS CO ESD NO 6	9,924,722.43	10,980,545.08	12,465,245.90	13,837,211.07
55	VILLAGE OF BRIARCLIFF	241,408.91	373,827.41	397,167.30	428,759.46
56	TRAVIS CO ESD NO 5	886,684.35	1,012,516.81	949,735.03	1,159,713.48
57	TRAVIS CO ESD NO 4	1,428,127.06	1,543,299.64	1,568,038.06	1,905,250.24
58	TRAVIS CO ESD NO 10	1,381,163.85	1,503,269.88	1,645,218.46	1,782,295.97
59	RIVER PLACE MUD	1,521,386.88	1,569,598.19	1,245,291.64	1,206,239.32
5A	ROUND ROCK ISD	74,094,795.76	82,775,941.64	88,691,895.38	98,787,676.72
5D	TRAVIS CO MUD NO 9	29,935.91	30,754.96	29,618.53	30,041.92
5E	SENNA HILLS MUD	1,278,628.33	1,379,607.64	1,508,068.09	1,561,698.14
5F	CITY OF ELGIN	276,633.57	299,313.49	344,964.94	485,619.99
5G	VILLAGE OF VOLENTE	204,552.47	214,673.51	179,030.88	197,156.18
5H	VILLAGE OF WEBBERVILLE	49,839.90	244,243.89	59,144.98	75,524.60
5J	KELLY LANE WCID NO 1	608,589.86	738,446.19	1,002,415.68	1,331,714.92
5K	KELLY LANE WCID NO 2	22,949.15	71,002.31	232,896.98	495,198.69
5L	LAZY NINE MUD NO 1A	-	-	-	-
5M	LAZY NINE MUD NO 1B	284,301.66	709,591.49	1,439,789.08	1,822,375.39
61	CITY OF MUSTANG RIDGE	216,609.14	249,541.59	262,012.90	282,952.66
68	AUSTIN COMM COLL DIST	90,990,300.64	100,702,143.25	122,202,315.42	141,613,982.85
69	LEANDER ISD	95,477,869.50	106,090,934.10	116,428,380.23	128,490,991.54
6E	LAKE POINTE MUD NO 3 (DA)	520,757.29	543,633.78	588,043.38	619,972.43
6F	CITY OF LEANDER	2,269,057.00	2,944,480.27	3,772,444.05	4,534,601.54
6G	TRAVIS CO MUD NO 15	762,398.57	935,763.14	1,164,935.61	1,418,943.99
6H	WEST TRAVIS CO MUD NO 6	1,219,629.06	1,356,281.27	1,730,322.41	2,150,600.25
6J	WEST TRAVIS CO MUD NO 8	967,745.15	926,011.32	930,193.71	997,361.58
6L	TRAVIS CO MUD NO 17	2,014.10	53,254.72	192,935.60	454,175.13
6M	TRAVIS CO MUD NO 21	5,707.08	4,573.17	105,773.37	304,803.29
6P	LOST CREEK LIMITED DISTRICT	-	-	-	496,122.60
6R	TRAVIS CO ESD NO 15	-	-	-	-
6T	ALTESSA MUD	-	-	-	-
70	TRAVIS CO MUD NO 2	1,120,427.84	1,216,107.78	1,404,492.98	1,542,506.19
71	TRAVIS CO ESD NO 14	765,246.98	812,230.17	427,220.47	458,380.79
72	TRAVIS CO ESD NO 12	1,180,620.43	1,258,118.22	1,412,629.26	1,651,352.08
73	ONION CREEK METRO PARK DIST	-	-	-	4,100.36
77	TRAVIS CO ESD NO 8	1,515,470.12	1,581,795.34	1,709,640.57	1,888,394.97
78	NW TR CO RD DIST 3 GLDN	569,786.86	-	-	-
7A	MOORES CROSSING MUD	683,213.92	777,055.88	920,553.58	1,084,616.98
7D	LAKE POINTE MUD NO 5 (DA)	533,231.55	570,243.06	604,389.28	624,086.17
7E	VILLAGE OF THE HILLS	86,384.44	93,357.53	240,519.27	250,922.50
7F	VILLAGE OF POINT VENTURE	169,888.59	177,501.14	188,668.34	207,516.97
7G	WILBARGER CRK MUD NO 1	192,667.36	214,649.35	247,699.49	272,607.16
7H	WILBARGER CRK MUD NO 2	34,103.93	35,245.56	60,189.92	71,448.70
7J	LAKESIDE MUD NO 3	615,235.81	816,233.60	1,011,271.57	1,298,106.31
7K	SUNFIELD MUD NO 1	54.60	1,857.37	2,111.44	1,470.90
7N	TRAVIS CO MUD NO 19	-	-	-	-



TABLE 8
(2 of 3)

2017	2018	2019	2020	2021	2022
198,870.89	202,727.90	238,872.35	246,862.03	297,862.32	713,560.03
2,578,368.57	2,887,736.21	3,165,065.11	3,370,335.02	3,926,267.44	5,818,063.47
5,283,156.08	6,050,157.88	6,868,440.18	7,476,131.59	7,976,780.46	9,052,575.14
114,867.03	116,327.46	131,493.49	145,984.71	135,497.05	246,793.54
768,900.93	808,428.02	1,028,609.07	941,679.80	969,420.06	1,238,683.44
774,822.54	774,480.93	810,334.84	827,926.50	1,030,453.00	1,394,632.51
1,217,424.21	1,212,934.72	1,233,622.85	1,284,817.40	1,371,288.04	1,610,993.58
1,741,367.60	1,811,558.27	1,754,224.45	1,740,800.18	1,651,047.33	1,709,602.50
972,327.30	1,191,270.93	1,594,881.10	1,943,160.61	2,370,257.22	2,633,012.33
1,038,971.78	1,316,623.60	1,612,185.00	1,911,453.00	2,367,912.87	2,791,092.55
509,913.16	826,346.12	1,111,523.10	1,603,710.09	3,012,188.60	4,785,890.50
22,225.44	19,513.55	28,449.56	114,223.23	504,573.77	1,101,274.98
-	-	-	16,586.85	19,444.75	45,810.65
2,510,632.59	3,238,803.11	2,865,178.70	2,956,279.49	3,290,427.37	3,975,428.82
1,097,589.72	1,263,143.75	1,610,500.94	1,764,187.28	2,432,440.42	3,224,207.46
14,988,972.86	15,669,954.39	16,647,010.33	17,308,741.81	19,174,044.98	20,322,879.23
418,947.52	439,750.64	461,551.94	469,136.77	482,799.84	385,498.09
1,274,654.20	1,402,962.36	1,581,466.88	1,752,565.81	2,028,534.21	2,618,977.96
2,045,470.86	2,233,844.53	2,428,929.78	2,519,306.86	2,391,343.11	2,459,549.21
1,914,545.03	2,059,818.70	2,229,395.01	2,336,868.55	2,567,688.75	3,063,909.42
457,930.64	-	-	-	-	-
105,751,989.07	114,930,526.62	116,774,478.60	120,096,105.52	120,106,519.69	128,915,171.87
30,638.88	31,698.57	32,207.17	32,164.61	31,066.26	33,317.99
1,640,147.28	1,637,061.84	1,481,194.94	1,427,132.53	1,425,070.01	1,418,813.49
540,389.71	589,904.12	635,616.60	658,574.01	748,186.39	1,202,351.03
211,943.05	202,968.13	223,486.12	231,027.58	242,454.53	254,528.16
81,992.13	80,039.76	80,067.96	83,019.84	76,446.93	77,016.72
1,584,920.58	1,711,386.99	1,805,067.21	1,845,298.26	1,901,607.02	1,612,230.01
910,126.61	1,468,291.07	1,541,653.19	1,614,106.87	1,633,924.78	1,509,538.69
3,987.13	181,513.56	185,687.14	207,123.77	212,258.68	453,495.44
2,347,174.02	2,987,602.39	3,796,926.42	4,557,701.95	5,643,517.54	8,105,071.50
308,398.50	334,518.28	408,568.98	426,019.70	492,423.09	519,884.77
154,046,209.70	177,021,065.48	193,198,657.29	207,192,365.37	223,054,313.45	250,737,492.12
137,728,569.96	148,717,840.41	150,799,433.88	155,484,164.20	162,577,587.54	185,117,518.29
611,109.45	425,608.26	452,315.20	472,301.22	486,756.72	530,583.51
5,240,763.41	6,116,986.47	7,319,532.70	8,551,660.65	9,281,427.08	10,888,670.84
1,950,457.61	2,128,269.17	2,296,212.61	2,321,751.14	2,373,038.74	2,609,026.51
2,357,118.30	2,048,385.44	2,189,548.97	2,289,518.32	2,420,218.69	2,523,066.20
1,027,804.05	1,159,256.73	1,135,347.89	1,287,590.22	1,269,532.16	1,326,766.71
595,633.73	766,699.75	1,029,312.96	1,408,709.09	2,241,636.10	3,361,738.77
461,830.32	805,672.67	1,233,921.54	1,653,463.11	2,063,366.75	2,636,637.43
490,764.40	468,213.28	472,590.26	486,420.37	492,303.26	523,949.49
-	1,284,233.15	1,632,519.94	1,763,728.33	2,432,395.93	3,223,400.01
-	-	-	-	38.04	37.32
1,710,987.11	1,838,627.47	2,111,205.42	2,308,810.04	2,990,867.28	3,708,623.34
514,563.30	555,480.47	589,416.52	603,421.53	662,319.17	820,787.28
1,828,750.63	2,210,564.92	2,606,275.76	2,904,475.87	3,504,559.69	4,910,894.32
10,699.13	65,870.58	113,954.11	188,591.95	329,404.46	-
2,014,465.00	2,363,487.82	2,526,598.56	2,660,615.01	2,985,719.16	3,355,913.37
-	-	-	-	-	-
1,226,287.84	1,366,705.06	1,440,709.78	1,472,485.03	1,674,185.74	1,909,668.26
658,523.24	621,192.60	651,684.21	664,213.67	682,781.65	723,359.47
264,118.60	459,913.59	473,760.51	474,057.20	523,710.44	623,762.87
234,071.46	264,045.69	280,969.96	294,813.62	321,366.37	368,876.69
294,381.49	335,736.17	538,387.86	1,024,723.31	1,333,418.64	1,635,026.79
71,448.70	71,933.20	71,344.46	71,344.46	72,322.31	126,543.08
1,516,400.41	1,747,775.63	1,830,187.29	1,870,634.08	2,027,724.35	2,255,952.66
995.98	1,838.27	1,541.90	640.02	640.04	1,748.09
-	-	7,882.39	33,082.60	152,338.13	373,321.50



TRAVIS CENTRAL APPRAISAL DISTRICT
Property Tax Levies by Taxing Entity
Last Ten Fiscal Years

JurisID	Jurisdiction Name	2013	2014	2015	2016
7P	TRAVIS CO MUD NO 20	-	-	-	-
7R	TRAVIS CO MUD NO 22	-	-	-	-
7T	LAKESIDE MUD NO 5	-	-	-	-
83	CITY OF BEE CAVE	210,474.52	241,424.60	309,582.89	360,657.62
84	NORTHTOWN MUD	3,757,272.80	3,794,451.61	4,195,228.76	4,700,182.07
8C	TRAVIS CO MUD NO 3	2,699,478.07	2,761,529.95	2,830,145.13	3,045,119.63
8E	RNCH @ CYPRSS CRK MUD 1	363,725.81	340,578.56	311,651.65	330,302.91
8G	WMSN-TR CO WCID NO 1D	-	-	-	-
8H	BELLA VISTA MUD	508,575.37	542,134.00	-	-
8I	WMSN-TR CO WCID NO 1F	426,863.77	499,828.75	-	-
8J	WMSN-TR CO WCID NO 1G	1,252,650.28	1,358,633.88	-	-
8K	TRAVIS CO ESD NO 13	50,348.45	54,577.57	58,290.25	60,701.07
8L	TRAVIS CO BEE CAVE ROAD DIST NO	1,127,851.36	1,133,077.61	1,114,617.62	1,116,651.07
8N	ANDERSON MILL LIMITED DISTRICT	10,392.09	11,145.16	11,349.39	12,796.68
8P	RIVER PLACE LIMITED DISTRICT	-	-	-	-
8R	TRAVIS CO ESD NO 16	-	-	-	-
9B	TRAVIS CO ESD NO 2	6,376,070.71	7,042,263.58	7,878,722.84	9,451,640.71
9C	TRAVIS CO MUD NO 4	477,393.83	529,445.88	844,692.73	962,875.34
9D	LAKESIDE WCID NO 1	960,357.52	987,382.69	1,080,011.04	1,085,852.09
9G	LAKESIDE WCID NO 2A	1,574.29	1,547.71	13,806.01	119,983.02
9H	LAKESIDE WCID NO 2B	693,164.80	813,367.47	975,398.01	1,125,791.27
9I	LAKESIDE WCID NO 2C	699,374.25	828,420.72	1,030,175.75	1,317,097.78
9J	LAKESIDE WCID NO 2D	672,520.97	903,053.12	1,233,143.01	1,452,596.80
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	45,345.01	163,251.41	372,248.45	670,759.64
9M	SOUTHEAST TRAVIS COUNTY MUD NO 1	-	-	237.12	228.42
9N	SOUTHEAST TRAVIS COUNTY MUD NO 2	-	-	-	-
10E	TRAVIS CO ESD NO 17				
4N	PILOT KNOB MUD NO 4				
73	ONION CREEK METRO PARK DIST				
10F	TRAVIS CO MUD NO 26				
TOTAL		\$ 2,825,106,914.28	\$ 3,034,967,178.26	\$ 3,317,830,766.29	\$ 3,675,794,839.42



TABLE 8
(3 of 3)

2017	2018	2019	2020	2021	2022
-	10,303.07	32,451.19	117,982.40	302,794.87	712,611.30
-	21,692.64	24,774.53	204,950.58	554,148.76	1,633,648.16
-	-	-	-	1,510.32	17,142.42
386,177.92	450,994.63	474,447.52	498,281.20	524,260.60	598,592.96
5,000,906.39	4,901,914.78	5,070,932.29	5,179,187.29	5,714,708.92	6,752,929.64
3,262,147.09	3,351,651.66	3,402,449.20	3,395,682.39	3,578,471.51	4,039,218.93
345,814.68	339,373.01	383,937.97	385,676.87	423,532.24	466,141.51
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
63,923.05	79,856.24	84,530.39	94,208.85	93,149.40	302,655.20
931,122.04	932,805.00	1,289,896.26	1,250,788.21	837,140.77	948,676.08
14,459.51	15,418.14	16,398.92	16,614.67	19,721.14	28,802.17
-	-	510,681.48	547,053.79	601,184.74	637,810.59
-	-	-	2,074,169.17	2,329,337.55	2,658,557.40
10,554,925.83	12,030,038.58	13,352,193.14	14,162,387.16	14,462,989.62	16,404,409.60
906,681.52	581,664.28	895,929.01	1,264,051.88	1,583,662.60	1,626,976.38
1,160,228.56	1,187,346.36	1,226,428.70	1,217,592.53	1,272,092.37	1,300,073.56
252,626.26	458,711.67	695,718.44	1,023,606.78	1,739,099.86	2,773,759.19
1,270,870.81	1,330,705.03	1,406,664.25	1,410,997.32	1,461,817.43	1,619,008.16
1,691,895.64	2,018,317.08	2,370,825.16	2,754,763.54	3,330,695.86	3,945,173.84
1,674,183.83	1,848,137.27	2,038,742.52	2,216,647.57	2,438,931.84	3,064,723.46
954,735.91	1,249,734.77	1,509,330.98	1,754,173.00	2,069,629.61	2,596,496.82
230.30	19,561.99	134,442.48	261,847.70	397,455.60	667,757.50
763.79	782.61	791.29	22,627.82	19,264.11	39,783.84
				3,169,224.85	1,558,904.53
					5,427.76
					404,364.22
					8,600.77
\$ 4,009,484,773.11	\$ 4,391,746,837.05	\$ 4,692,462,154.84	\$ 5,115,505,490.90	\$ 5,400,995,788.08	\$ 5,951,048,417.93



TRAVIS CENTRAL APPRAISAL DISTRICT

Tax Rates by Taxing Entity

Last Ten Fiscal Years

<u>Juris ID</u>	<u>Jurisdiction Name</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
01	AUSTIN ISD	1.2420	1.2220	1.2020	1.1920
02	CITY OF AUSTIN	0.5027	0.4809	0.4589	0.4418
03	TRAVIS COUNTY	0.4946	0.4563	0.4169	0.3838
05	CITY OF MANOR	0.8095	0.7118	0.7118	0.7738
06	DEL VALLE ISD	1.4700	1.4700	1.5300	1.5200
07	LAKE TRAVIS ISD	1.4075	1.4075	1.4075	1.4075
08	EANES ISD	1.2125	1.2125	1.2125	1.2125
09	CITY OF WEST LAKE HILLS	0.0534	0.0534	0.0572	0.0572
10	TRAVIS CO WCID NO 10	0.0297	0.0295	0.0294	0.0667
11	CITY OF ROLLINGWOOD	0.2264	0.2066	0.2021	0.2002
12	VILLAGE OF SAN LEANNA	0.2498	0.2498	0.2498	0.2498
16	LAGO VISTA ISD	1.3200	1.3200	1.3200	1.3200
17	TRAVIS CO WCID NO 17	0.0575	0.0575	0.0585	0.0599
18	TRAVIS CO WCID NO 18	0.2113	0.0950	0.0952	0.0939
19	PFLUGERVILLE ISD	1.5400	1.5400	1.5400	1.5400
1A	HAYS CONSOLIDATED ISD	1.4613	1.5377	1.5377	1.5377
1B	TRAVIS CO ESD NO 7	-	-	-	-
1C	TRAVIS CO ESD NO 3	0.0964	0.0908	0.0900	0.1000
1D	TRAVIS CO MUD NO 5	0.8120	0.7693	0.7428	0.6975
1F	TANGLEWD FOREST LTD DIST	0.1930	0.1830	0.1788	0.1754
1H	COTTONWD CREEK MUD NO 1	1.0900	0.9500	0.9170	0.9170
1J	CYPRESS RANCH WCID NO 1	0.9000	0.9000	0.9000	0.9000
1K	BELVEDERE MUD	0.4500	0.4500	0.4250	0.3895
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	0.0944	0.0996	0.0933	0.0947
20	CITY OF PFLUGERVILLE	0.5736	0.5336	0.5405	0.5399
21	CITY OF LAKEWAY	0.1748	0.1700	0.1700	0.1612
22	COUPLAND ISD	1.0401	1.0401	1.0401	1.0401
23	TRAVIS CO WCID POINT VENTURE	0.3991	0.3991	0.6253	0.6253
25	HURST CREEK MUD	0.3950	0.3710	0.3632	0.3421
26	LAKEWAY MUD	0.1963	0.1836	0.1536	0.1360
27	LOST CREEK MUD	0.1150	0.0800	0.0760	-
2A	ELGIN ISD	1.5400	1.5400	1.5400	1.5400
2D	TRAVIS CO MUD NO 6	0.4710	0.4600	0.4600	0.4600
2F	CITY OF ROUND ROCK	0.4195	0.4147	0.4147	0.4250
2G	WMSN CO WSID DIST 3	0.8150	0.8082	0.7306	0.7230
2H	NE TRAVIS CO UTILITY DIST	0.8993	0.8760	0.8610	0.7800
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	0.1290	0.1264	0.1178	0.1105
2K	PRESIDENTIAL GLEN MUD	0.5019	0.5019	0.5019	0.3000
2L	TRAVIS CO MUD NO 16	0.9500	0.9500	0.9500	0.9500
2N	NORTH AUSTIN MUD NO 1	0.3450	0.3399	0.3170	0.2890
2R	TRAVIS CO MUD NO 23	-	-	-	-
32	WELLS BRANCH MUD	0.4600	0.4300	0.3900	0.3873
33	SHADY HOLLOW MUD	0.0500	0.0493	0.0489	0.0380
34	MANOR ISD	1.5150	1.5150	1.5150	1.5150



TABLE 9
(1 of 4)

2017	2018	2019	2020	2021	2022
1.1920	1.1920	1.1220	1.1027	1.0617	0.9966
0.4448	0.4403	0.4431	0.5335	0.5410	0.4627
0.3690	0.3542	0.3693	0.3744	0.3574	0.3182
0.7722	0.7522	0.8161	0.8161	0.7827	0.7470
1.4600	1.3900	1.3100	1.2570	1.2020	1.1846
1.4075	1.4075	1.3375	1.3239	1.2301	1.2121
1.2000	1.2000	1.1300	1.1164	1.0608	1.0046
0.0650	0.0700	0.0700	0.0786	0.0786	0.1504
0.0946	0.0900	0.0860	0.0840	0.0773	0.0675
0.2089	0.2054	0.2088	0.2369	0.2193	0.1796
0.2498	0.2498	0.2498	0.2498	0.2498	0.2498
1.3200	1.3200	1.2500	1.2036	1.2020	1.1846
0.0599	0.0599	0.0599	0.0599	0.0568	0.0543
0.0855	0.0788	0.0750	0.0750	0.0713	0.0658
1.5400	1.5200	1.4500	1.4223	1.3880	1.2646
1.5377	1.5377	1.5377	1.5377	1.3597	1.3423
0.0979	0.1000	0.1000	0.1000	0.1000	0.0784
0.1000	0.0975	0.0800	0.0790	0.0650	0.0450
0.6030	0.5900	0.5800	0.5790	0.5375	0.4915
0.1900	0.1886	0.1900	0.1896	0.1865	0.1715
0.8500	0.8500	0.8500	0.8500	0.8330	0.7735
0.9000	0.9000	0.9000	0.9000	0.8870	0.8870
0.3700	0.3500	0.3200	0.2950	0.2650	0.2225
0.1000	0.1000	0.1000	0.1000	0.0970	0.0970
0.5399	0.4976	0.4976	0.4863	0.4863	0.4813
0.1741	0.1645	0.1645	0.1645	0.1545	0.1290
1.0401	1.0401	0.9700	1.1540	1.0059	0.9497
0.6247	0.6259	0.6409	0.7409	0.7409	0.7000
0.3200	0.3147	0.3147	0.3200	0.3022	0.2707
0.1258	0.1158	0.1058	0.1030	0.0822	0.0631
-	-	-	-	-	-
1.5400	1.5400	1.5183	1.4607	1.4285	1.4111
0.4848	0.4646	0.4646	0.4646	0.4900	0.4545
0.4300	0.4200	0.4390	0.4390	0.3970	0.3420
0.7230	0.7230	0.7465	0.7465	0.6990	0.6420
0.6800	0.6000	0.5780	0.5500	0.5210	0.4620
0.1074	0.1052	0.1056	0.1103	0.1118	0.0987
0.2976	0.3000	0.3000	0.3000	0.3000	0.2760
0.9500	0.9500	0.9400	0.9300	0.8725	0.7712
0.2880	0.2830	0.2830	0.2817	0.2625	0.2355
0.4101	0.4101	0.4101	0.4101	0.4000	0.2780
0.3795	0.3730	0.3730	0.3700	0.3350	0.2829
0.0477	0.0200	0.1100	0.1100	0.1000	0.0928
1.5150	1.5150	1.4700	1.4427	1.3520	1.3520



TRAVIS CENTRAL APPRAISAL DISTRICT

Tax Rates by Taxing Entity

Last Ten Fiscal Years

<u>Juris ID</u>	<u>Jurisdiction Name</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
35	TRAVIS CO WCID NO 19	0.2600	0.2600	0.2400	0.2250
37	TRAVIS CO WCID NO 20	0.2400	0.2300	0.2072	0.2055
38	DRIPPING SPRINGS ISD	1.4900	1.5200	1.5200	1.5200
39	TRAVIS CO ESD NO 9	0.0808	0.0751	0.0742	0.0730
3A	MARBLE FALLS ISD	1.2800	1.2800	1.2800	1.2800
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	0.4498	0.4285	0.3751	0.3000
3D	TRAVIS CO MUD NO 7	0.9089	0.9089	0.9089	0.9089
3F	CITY OF CEDAR PARK	0.4925	0.4850	0.4795	0.4700
3G	TRAVIS CO MUD NO 14	0.9900	0.9400	0.9050	0.9050
3M	WILLIAMSON/TRAVIS MUD NO 1	0.6150	0.5400	0.5100	0.4662
3N	TRAVIS CO MUD NO 18	-	0.7500	0.7500	0.7500
3R	TRAVIS CO MUD NO 24	-	-	-	-
40	CITY OF CREEDMOOR	0.3873	0.3873	0.3800	0.3800
41	TRAVIS CO ESD NO 1	0.1000	0.1000	0.1000	0.1000
49	CITY OF LAGO VISTA	0.6500	0.6500	0.6500	0.6500
4A	JOHNSON CITY ISD	1.1600	1.1482	1.1458	1.1409
4D	TRAVIS CO MUD NO 8	0.7213	0.7213	0.7145	0.7145
4F	TRAVIS CO MUD NO 10	0.7270	0.7800	0.7800	0.7500
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	0.4656	0.4526	0.4505	0.4320
4J	TRAVIS CO MUD NO 11	0.7725	0.7725	0.7375	0.6925
4K	TRAVIS CO MUD NO 12	0.7725	0.7725	0.7725	0.7725
4L	TRAVIS CO MUD NO 13	0.7725	0.7725	0.7725	0.7725
4M	PILOT KNOB MUD NO 3	-	0.9500	0.9500	0.9500
4P	PILOT KNOB MUD NO 2	-	-	-	-
4R	PILOT KNOB MUD NO 5	-	-	-	-
50	CITY OF JONESTOWN	0.5750	0.5656	0.5656	0.5656
51	TRAVIS CO ESD NO 11	0.1000	0.0981	0.1000	0.1000
52	TRAVIS CO ESD NO 6	0.1000	0.1000	0.1000	0.1000
55	VILLAGE OF BRIARCLIFF	0.1175	0.1605	0.1605	0.1605
56	TRAVIS CO ESD NO 5	0.0978	0.1000	0.0918	0.1000
57	TRAVIS CO ESD NO 4	0.0999	0.1000	0.0914	0.1000
58	TRAVIS CO ESD NO 10	0.1000	0.1000	0.1000	0.1000
59	RIVER PLACE MUD	0.3350	0.3129	0.2313	0.2070
5A	ROUND ROCK ISD	1.3674	1.3375	1.3325	1.3325
5D	TRAVIS CO MUD NO 9	0.8756	0.8756	0.8595	0.8435
5E	SENNA HILLS MUD	0.5490	0.5411	0.5411	0.5411
5F	CITY OF ELGIN	0.7539	0.7501	0.6569	0.6569
5G	VILLAGE OF VOLENTE	0.1300	0.1300	0.1000	0.1065
5H	VILLAGE OF WEBBERVILLE	0.2774	0.2774	0.3051	0.3402



TABLE 9
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2017	2018	2019	2020	2021	2022
0.2307	0.2575	0.2575	0.2575	0.2456	0.2049
0.2000	0.2000	0.1875	0.1800	0.1620	0.1425
1.5200	1.5200	1.5200	1.5200	1.3103	1.2929
0.0755	0.0781	0.0781	0.0814	0.0807	0.0726
1.2786	1.2686	1.1986	1.1850	1.1148	1.0732
0.2987	0.2949	0.2889	0.2889	0.2565	0.1887
0.9089	0.9089	0.9089	0.9089	0.9089	0.9089
0.4575	0.4490	0.4470	0.4470	0.4320	0.3900
0.8781	0.8100	0.8100	0.8100	0.8010	0.7540
0.4316	0.4079	0.3850	0.3479	0.3291	0.3018
0.7500	0.7500	0.7500	0.7500	0.7500	0.7500
0.9500	0.9500	0.9500	0.9500	0.9500	0.9500
0.3800	0.3800	0.3160	0.3122	0.2753	0.5010
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
0.6500	0.6500	0.6500	0.6475	0.6070	0.4283
1.1339	1.1339	1.1339	1.1339	1.0659	1.0485
0.7145	0.7145	0.6800	0.6300	0.6000	0.5335
0.7200	0.7600	0.7600	0.7600	0.7500	0.6700
0.3996	0.3720	0.3422	0.3422	0.3422	0.3422
0.6102	0.5675	0.5275	0.4975	0.4385	0.3645
0.7725	0.7725	0.7725	0.7725	0.6950	0.5595
0.7725	0.7725	0.7725	0.7725	0.6950	0.4950
0.9500	0.9500	0.9500	0.9500	0.9500	0.8752
0.9500	0.9500	0.9500	0.9500	0.9500	0.7672
-	-	-	0.9500	0.9500	0.9500
0.5656	0.5656	0.5656	0.5656	0.5188	0.4190
0.1000	0.1000	0.1000	0.1000	0.1000	0.0949
0.1000	0.1000	0.1000	0.1000	0.1000	0.0867
0.1474	0.1365	0.1319	0.1300	0.1180	0.0738
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.0997	0.0800	0.0600
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
0.0750	-	-	-	-	-
1.3048	1.3048	1.2348	1.2212	1.1336	1.0626
0.8275	0.8275	0.8275	0.8275	0.7760	0.7970
0.5411	0.5176	0.4651	0.4500	0.4125	0.3550
0.6569	0.6569	0.6569	0.6569	0.5900	0.5447
0.1085	0.0900	0.0900	0.0900	0.0864	0.0700
0.3742	0.3365	0.3073	0.3044	0.2185	0.1715



TRAVIS CENTRAL APPRAISAL DISTRICT

Tax Rates by Taxing Entity

Last Ten Fiscal Years

<u>Juris ID</u>	<u>Jurisdiction Name</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
5J	KELLY LANE WCID NO 1	0.9500	0.9500	0.9500	0.9500
5K	KELLY LANE WCID NO 2	0.9500	0.9500	0.9500	0.9500
5L	LAZY NINE MUD NO 1A	-	-	-	-
5M	LAZY NINE MUD NO 1B	1.0100	1.0100	1.0100	1.0100
61	CITY OF MUSTANG RIDGE	0.4188	0.4998	0.4950	0.4792
68	AUSTIN COMM COLL DIST	0.0949	0.0942	0.1005	0.1020
69	LEANDER ISD	1.5119	1.5119	1.5119	1.5119
6E	LAKE POINTE MUD NO 3 (DA)	0.2720	0.2720	0.2820	0.2820
6F	CITY OF LEANDER	0.6679	0.6529	0.6329	0.5990
6G	TRAVIS CO MUD NO 15	0.3325	0.3325	0.3325	0.3325
6H	WEST TRAVIS CO MUD NO 6	0.4500	0.4500	0.4500	0.4500
6J	WEST TRAVIS CO MUD NO 8	0.8400	0.7300	0.6110	0.5510
6L	TRAVIS CO MUD NO 17	0.9500	0.9500	0.9500	0.9500
6M	TRAVIS CO MUD NO 21	0.3125	0.3125	0.3125	0.3125
6P	LOST CREEK LIMITED DISTRICT	-	-	-	0.0525
6R	TRAVIS CO ESD NO 15	-	-	-	-
6T	ALTESSA MUD	-	-	-	-
70	TRAVIS CO MUD NO 2	0.9800	0.9745	0.9585	0.9300
71	TRAVIS CO ESD NO 14	0.1000	0.1000	0.1000	0.1000
72	TRAVIS CO ESD NO 12	0.1000	0.1000	0.1000	0.1000
73	ONION CREEK METRO PARK DIST	-	-	-	0.2000
77	TRAVIS CO ESD NO 8	0.0998	0.0998	0.0998	0.0998
7A	MOORES CROSSING MUD	0.9900	0.9580	0.9324	0.9070
7D	LAKE POINTE MUD NO 5 (DA)	0.2600	0.2600	0.2600	0.2600
7E	VILLAGE OF THE HILLS	0.0248	0.0249	0.0600	0.0600
7F	VILLAGE OF POINT VENTURE	0.1050	0.1095	0.1095	0.1131
7G	WILBARGER CRK MUD NO 1	0.9484	0.9250	0.9080	0.8895
7H	WILBARGER CRK MUD NO 2	0.9500	0.9500	0.9500	0.9500
7J	LAKESIDE MUD NO 3	0.9000	0.8775	0.8470	0.8400
7K	SUNFIELD MUD NO 1	0.9000	0.9000	0.9000	0.9000
7N	TRAVIS CO MUD NO 19	-	-	-	-
7P	TRAVIS CO MUD NO 20	-	-	-	-
7R	TRAVIS CO MUD NO 22	-	-	-	-
7T	LAKESIDE MUD NO 5	-	-	-	-
83	CITY OF BEE CAVE	0.0200	0.0200	0.0200	0.0200
84	NORTHTOWN MUD	0.7500	0.7360	0.7220	0.7075
8C	TRAVIS CO MUD NO 3	0.5000	0.4841	0.4825	0.4815
8E	RNCH @ CYPRSS CRK MUD 1	0.5128	0.4330	0.3650	0.3565
8G	WMSN-TR CO WCID NO 1D	-	-	-	-
8H	BELLA VISTA MUD	0.5042	0.4990	-	-
8I	WMSN-TR CO WCID NO 1F	0.9000	0.9000	-	-



TABLE 9
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2017	2018	2019	2020	2021	2022
0.9500	0.8418	0.7650	0.7475	0.6803	0.4870
0.9500	0.9500	0.8500	0.8100	0.7155	0.5460
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
1.0100	1.0100	1.0100	1.0100	0.9850	0.9850
0.4998	0.4998	0.4692	0.4735	0.3882	0.3112
0.1008	0.1048	0.1049	0.1058	0.1048	0.0987
1.5119	1.5100	1.4375	1.4184	1.3370	1.2746
0.2550	0.1700	0.1700	0.1729	0.1617	0.1508
0.5779	0.5519	0.5419	0.5369	0.4797	0.4323
0.4075	0.4075	0.4075	0.4075	0.3800	0.3462
0.4500	0.3500	0.3500	0.3500	0.3215	0.2663
0.5210	0.5210	0.5210	0.5210	0.5044	0.4834
0.9500	0.9500	0.9500	0.9500	0.9370	0.8425
0.3125	0.3275	0.3450	0.3650	0.3650	0.3650
0.0489	0.0450	0.0425	0.0428	0.0408	0.0375
-	0.1000	0.1000	0.1000	0.1000	0.0949
-	-	-	-	0.8300	0.8300
0.9173	0.8770	0.8900	0.8900	0.8820	0.8280
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
0.2000	0.2000	0.2000	0.2000	0.2000	-
0.0998	0.1000	0.1000	0.1000	0.0970	0.0790
0.8558	0.8275	0.7980	0.7980	0.7980	0.7175
0.2565	0.2300	0.2260	0.2289	0.2117	0.1958
0.0600	0.1000	0.1000	0.1000	0.1000	0.1000
0.1216	0.1230	0.1220	0.1224	0.1110	0.0909
0.8780	0.8780	0.8780	0.8780	0.8555	0.8100
0.9500	0.9500	0.9500	0.9500	0.9500	0.9500
0.8400	0.8400	0.8400	0.8400	0.7940	0.7125
0.9000	0.9000	0.9000	0.9000	0.9000	0.9000
-	-	0.3650	0.3650	0.3950	0.3950
-	0.3650	0.3650	0.3650	0.3950	0.3950
-	0.8500	0.8500	0.8500	0.8500	0.8500
-	-	-	-	0.9700	0.9700
0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
0.7075	0.6300	0.6250	0.6250	0.6150	0.5725
0.4815	0.4752	0.4695	0.4695	0.4505	0.4305
0.3525	0.3425	0.3535	0.3513	0.3513	0.3215
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-



TRAVIS CENTRAL APPRAISAL DISTRICT

Tax Rates by Taxing Entity

Last Ten Fiscal Years

<u>Juris ID</u>	<u>Jurisdiction Name</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
8J	WMSN-TR CO WCID NO 1G	0.5401	0.5368	-	-
8K	TRAVIS CO ESD NO 13	0.1000	0.1000	0.1000	0.1000
8L	TRAVIS CO BEE CAVE ROAD DIST NO 1	0.6285	0.5706	0.3215	0.2599
8N	ANDERSON MILL LIMITED DISTRICT	0.1367	0.1300	0.1260	0.1234
8P	RIVER PLACE LIMITED DISTRICT	-	-	-	-
8R	TRAVIS CO ESD NO 16	-	-	-	-
9B	TRAVIS CO ESD NO 2	0.1000	0.0982	0.0958	0.1000
9C	TRAVIS CO MUD NO 4	0.7296	0.7296	0.7296	0.7296
9D	LAKESIDE WCID NO 1	0.8500	0.8000	0.8000	0.7500
9G	LAKESIDE WCID NO 2A	0.9700	0.9700	0.9700	0.9700
9H	LAKESIDE WCID NO 2B	0.9700	0.9700	0.9700	0.9700
9I	LAKESIDE WCID NO 2C	0.9700	0.9700	0.9700	0.9700
9J	LAKESIDE WCID NO 2D	0.9700	0.9700	0.9700	0.9700
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	0.6500	0.6500	0.6500	0.6250
9M	SOUTHEAST TRAVIS COUNTY MUD NO 1	-	-	0.9800	0.9800
9N	SOUTHEAST TRAVIS COUNTY MUD NO 2	-	-	-	-
10E	TRAVIS CO ESD NO 17	-	-	-	-

SOURCE: Travis Central Appraisal District- Internal Management Reports



TABLE 9
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2017	2018	2019	2020	2021	2022
-	-	-	-	-	-
0.1000	0.1000	0.1000	0.1000	0.0500	0.1000
0.2106	0.1962	0.2817	0.2731	0.1973	0.2122
0.1171	0.1171	0.1177	0.1175	0.1101	0.1300
-	0.0750	0.0775	0.0800	0.0786	0.0716
-	-	-	0.0900	0.0880	0.0740
0.1000	0.1000	0.1000	0.1000	0.0900	0.0800
0.7296	0.7296	0.7296	0.7296	0.7296	0.7200
0.7500	0.7500	0.7500	0.7500	0.7035	0.6000
0.9700	0.9700	0.9700	0.9700	0.9700	0.9700
0.9700	0.9700	0.9700	0.9700	0.9075	0.8300
0.9700	0.9700	0.9700	0.9700	0.9280	0.8640
0.9700	0.9700	0.9700	0.9700	0.9055	0.8658
0.6250	0.6250	0.6250	0.6250	0.6250	0.5829
0.9800	0.9800	0.9800	0.9800	0.9800	0.8944
0.9800	0.9800	0.9800	0.9800	0.9800	0.9980
-	-	-	-	0.0450	0.0245



TRAVIS CENTRAL APPRAISAL DISTRICT

Market Value by Taxing Entity

Last Ten Fiscal Years

Juris ID	Jurisdiction Name	2013	2014	2015	2016
01	AUSTIN ISD	81,504,720,642	93,062,515,899	109,908,305,144	127,361,841,366
02	CITY OF AUSTIN	97,646,767,652	111,303,793,195	130,735,102,519	150,763,833,494
03	TRAVIS COUNTY	138,071,076,198	156,022,463,923	181,370,015,863	206,750,431,701
05	CITY OF MANOR	328,598,217	399,215,611	487,231,204	632,690,174
06	DEL VALLE ISD	5,013,756,640	5,433,190,462	6,359,269,678	6,633,354,861
07	LAKE TRAVIS ISD	9,051,561,929	10,024,532,896	11,474,922,824	12,848,393,709
08	EALES ISD	11,398,745,780	12,762,683,366	14,334,736,507	16,044,882,884
09	CITY OF WEST LAKE HILLS	1,451,711,427	1,658,942,154	1,847,062,556	2,093,957,840
10	TRAVIS CO WCID NO 10	2,833,194,230	3,248,621,525	3,631,610,240	4,154,065,848
11	CITY OF ROLLINGWOOD	534,007,939	635,514,111	751,922,900	863,488,242
12	VILLAGE OF SAN LEANNA	47,824,994	53,131,699	57,040,208	60,150,442
16	LAGO VISTA ISD	1,518,894,000	1,601,683,097	1,668,730,243	1,836,758,423
17	TRAVIS CO WCID NO 17	4,884,559,887	5,383,697,463	5,843,464,285	6,463,794,347
18	TRAVIS CO WCID NO 18	481,597,453	558,736,598	602,177,607	694,129,686
19	PFLUGERVILLE ISD	9,490,712,638	10,652,950,824	12,401,245,852	14,164,650,875
1A	HAYS CONSOLIDATED ISD	25,823,552	26,579,372	28,919,030	29,261,396
1B	TRAVIS CO ESD NO 7	-	-	-	-
1C	TRAVIS CO ESD NO 3	2,319,280,227	2,556,047,413	3,027,216,432	3,241,828,975
1D	TRAVIS CO MUD NO 5	88,017,645	129,821,886	148,223,291	210,691,255
1F	TANGLEWD FOREST LTD DIST	273,818,845	309,505,775	340,703,490	393,650,187
1H	COTTONWD CREEK MUD NO 1	45,192,403	51,184,135	84,547,023	109,174,969
1J	CYPRESS RANCH WCID NO 1	65,166,349	87,051,431	116,785,299	140,843,752
1K	BELVEDERE MUD	93,275,660	117,060,687	158,477,700	183,058,582
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	156,012,413	174,211,565	219,125,016	257,954,559
20	CITY OF PFLUGERVILLE	3,567,226,357	4,147,585,436	4,678,891,584	5,314,134,233
21	CITY OF LAKEWAY	3,012,639,291	3,311,516,127	3,681,755,006	4,073,370,884
22	COUPLAND ISD	11,237,792	11,670,424	16,495,645	17,176,194
23	TRAVIS CO WCID POINT VENTURE	159,678,791	160,490,792	170,939,482	182,263,997
25	HURST CREEK MUD	491,158,092	529,863,082	561,360,545	587,689,584
26	LAKEWAY MUD	1,010,548,322	1,073,562,707	1,135,581,348	1,207,143,323
27	LOST CREEK MUD	716,576,773	776,355,753	917,553,059	2,617,159
2A	ELGIN ISD	340,000,329	367,911,438	451,521,152	515,258,254
2D	TRAVIS CO MUD NO 6	158,852,351	167,946,997	175,439,252	166,787,884
2F	CITY OF ROUND ROCK	386,175,918	397,452,463	403,659,437	444,872,484
2G	WMSN CO WSID DIST 3	51,929,511	54,191,905	61,149,462	68,628,186
2H	NE TRAVIS CO UTILITY DIST	173,542,513	209,820,571	235,610,358	268,700,684
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	138,060,732,978	156,019,467,668	181,367,471,467	206,747,122,744
2K	PRESIDENTIAL GLEN MUD	14,835,466	25,690,283	43,158,191	78,538,960
2L	TRAVIS CO MUD NO 16	65,708,302	101,002,280	139,902,542	162,795,842
2N	NORTH AUSTIN MUD NO 1	76,217,014	81,742,888	91,593,382	103,728,080
2R	TRAVIS CO MUD NO 23	-	-	-	-
32	WELLS BRANCH MUD	909,109,492	1,004,470,285	1,145,501,626	1,302,637,084
33	SHADY HOLLOW MUD	250,249,366	282,489,092	307,318,745	346,696,148
34	MANOR ISD	5,591,713,473	6,201,164,903	6,983,944,157	7,492,705,869
35	TRAVIS CO WCID NO 19	176,477,228	174,706,098	226,691,223	229,002,083
37	TRAVIS CO WCID NO 20	345,223,876	348,368,359	404,441,341	451,938,451
38	DRIPPING SPRINGS ISD	50,559,110	62,317,265	77,997,739	78,204,842
39	TRAVIS CO ESD NO 9	5,832,729,773	6,517,566,869	7,276,227,354	7,453,324,110
3A	MARBLE FALLS ISD	724,896,853	720,451,127	747,252,676	795,576,542
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	1,851,252,538	2,052,228,566	2,226,330,435	2,389,505,346
3D	TRAVIS CO MUD NO 7	1,694,479	1,696,567	4,989,216	151,674
3F	CITY OF CEDAR PARK	357,368,833	380,443,421	905,000,986	1,011,976,339
3G	TRAVIS CO MUD NO 14	72,131,382	85,567,111	100,002,321	114,715,219
3M	WILLIAMSON/TRAVIS MUD NO 1	90,541,290	100,031,687	106,042,220	120,312,265
3N	TRAVIS CO MUD NO 18	-	7,935,968	38,360,422	72,242,732
3R	TRAVIS CO MUD NO 24	-	-	-	-
40	CITY OF CREEDMOOR	60,418,730	61,657,509	64,567,758	66,467,326



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2017	2018	2019	2020	2021	2022
139,934,729,821	153,285,908,753	167,939,746,878	177,348,338,445	194,329,388,082	250,934,044,104
164,926,811,430	181,463,421,154	197,532,841,210	209,618,511,514	229,464,704,168	295,953,348,795
225,117,062,160	247,786,958,003	268,798,161,469	282,832,710,705	315,990,091,832	428,066,930,389
753,055,093	981,434,730	1,153,653,601	1,227,073,679	1,426,813,158	2,355,982,298
7,547,761,230	8,609,650,611	9,869,966,541	10,655,544,006	12,835,509,320	18,074,248,771
13,982,649,503	15,756,524,517	16,726,605,529	17,332,363,550	20,137,055,181	30,057,632,779
16,819,541,753	18,061,913,807	18,968,098,588	19,235,404,947	21,967,856,985	30,895,292,250
2,253,652,206	2,487,751,633	2,628,693,162	2,642,124,239	3,007,227,892	4,245,244,378
4,362,958,582	4,759,931,073	5,067,818,135	5,119,359,921	5,867,073,276	8,299,004,476
934,882,916	1,019,217,464	1,080,204,648	1,137,543,961	1,285,052,766	2,015,819,349
62,161,594	77,546,324	77,656,282	78,222,330	91,437,199	139,259,409
1,930,652,780	2,222,713,132	2,390,541,502	2,514,481,032	2,971,282,374	5,612,705,687
6,984,560,281	7,632,990,757	8,005,120,557	8,184,169,319	9,341,193,061	13,871,002,565
762,830,067	842,821,306	873,518,775	888,021,608	1,036,632,300	1,567,286,278
15,660,255,230	18,447,656,084	19,774,619,524	21,190,303,192	24,229,094,813	34,978,732,722
29,561,443	29,583,765	31,657,883	31,080,966	43,754,951	141,531,538
3,082,544,275	3,164,141,322	3,268,182,080	3,412,099,648	4,115,614,287	8,659,080,730
3,433,817,410	3,650,678,198	3,874,055,364	3,982,927,271	4,751,272,022	6,908,158,516
260,466,896	288,240,831	309,103,474	337,818,642	428,478,823	612,863,012
425,349,056	472,792,296	508,217,702	508,651,889	565,234,156	776,341,179
141,594,692	195,804,522	234,447,709	268,134,024	339,657,727	573,832,704
148,907,052	170,015,081	179,215,427	179,063,428	201,296,644	342,993,274
196,870,335	203,523,026	208,431,155	217,631,356	272,700,755	422,415,487
273,497,773	288,746,254	294,971,925	295,674,845	354,893,869	571,206,811
5,910,893,471	6,750,973,991	7,459,818,166	8,009,539,080	9,079,779,838	13,506,336,229
4,525,138,857	4,988,014,856	5,325,087,054	5,541,925,586	6,322,491,565	9,504,451,393
17,320,574	17,489,432	17,439,910	17,734,398	21,989,759	32,577,647
201,708,395	227,267,612	243,928,740	253,703,780	319,916,631	547,860,438
619,402,898	642,537,160	666,266,761	673,754,625	776,620,541	1,199,652,666
1,292,905,577	1,368,507,516	1,416,655,999	1,410,946,796	1,639,005,218	2,403,969,374
3,237,937	-	1,263,744	35,199	-	-
536,777,213	567,724,270	593,665,436	600,106,325	770,702,056	1,242,538,125
156,601,488	171,480,925	150,171,870	147,652,402	137,264,516	237,258,133
516,379,565	557,474,173	618,683,244	696,002,074	704,975,445	806,476,400
71,819,281	79,476,966	86,559,257	92,912,323	109,889,328	133,590,329
293,235,046	312,127,701	340,027,995	350,346,552	391,235,210	645,877,993
225,115,947,630	247,781,460,144	268,793,263,829	282,825,929,740	315,984,441,544	428,058,878,391
105,921,257	153,348,608	225,518,126	259,417,690	300,458,286	530,924,675
188,069,177	216,252,832	225,883,277	232,845,430	255,609,002	456,488,733
106,400,068	124,150,176	133,737,470	133,152,387	164,148,563	230,395,554
9,361,762	9,406,645	72,980,561	214,658,319	302,648,131	628,856,377
1,414,511,903	1,519,824,637	1,586,763,702	1,549,372,994	1,727,083,963	2,351,260,830
370,562,768	379,800,273	423,126,042	421,651,573	485,303,301	743,487,548
7,652,348,950	8,030,776,979	8,403,693,979	8,907,876,941	10,239,878,854	14,728,336,795
230,696,362	215,072,039	231,541,246	230,244,652	262,997,813	384,806,113
464,136,325	473,456,200	537,518,741	537,153,492	654,672,831	990,388,378
78,607,793	78,933,135	79,129,088	79,652,330	127,854,149	231,788,911
7,795,853,486	8,442,929,248	8,868,926,302	8,954,732,660	10,532,085,165	15,228,256,759
793,187,496	915,292,515	929,806,305	941,300,837	1,157,897,434	1,877,674,618
2,476,429,051	2,550,403,412	2,622,510,202	2,613,302,941	2,979,618,152	4,915,160,017
1,638,252	1,646,625	1,647,230	1,644,765	1,642,237	1,637,714
1,091,131,237	1,145,888,587	1,208,070,079	1,222,719,683	1,401,360,496	2,207,871,459
126,733,149	135,714,669	135,440,889	135,882,384	162,012,313	258,810,953
127,161,683	132,289,694	141,222,161	140,732,624	157,109,437	251,276,648
125,630,956	182,490,968	241,853,727	252,818,936	290,741,758	424,466,238
6,541,689	7,038,701	7,034,552	7,034,552	8,424,039	8,455,019
70,928,233	72,593,408	111,798,734	113,285,820	160,756,873	226,670,667



TRAVIS CENTRAL APPRAISAL DISTRICT

Market Value by Taxing Entity

Last Ten Fiscal Years

Juris ID	Jurisdiction Name	2013	2014	2015	2016
41	TRAVIS CO ESD NO 1	2,547,480,135	2,632,364,251	2,741,936,605	2,931,547,291
49	CITY OF LAGO VISTA	718,066,066	778,992,562	832,357,854	910,922,390
4A	JOHNSON CITY ISD	39,310,899	43,758,754	53,457,140	52,997,551
4D	TRAVIS CO MUD NO 8	66,959,608	75,568,330	82,433,663	86,567,768
4F	TRAVIS CO MUD NO 10	102,349,479	106,012,076	109,700,126	122,553,060
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	230,746,213	262,729,642	285,165,096	300,752,444
4J	TRAVIS CO MUD NO 11	163,793,805	206,087,893	254,276,520	271,242,311
4K	TRAVIS CO MUD NO 12	15,804,578	32,229,042	83,318,959	102,539,273
4L	TRAVIS CO MUD NO 13	32,171,247	46,779,410	69,957,116	88,190,315
4M	PILOT KNOB MUD NO 3	-	2,792,574	6,853,888	13,833,008
4P	PILOT KNOB MUD NO 2	-	-	2,333,348	2,139,142
4R	PILOT KNOB MUD NO 5	-	-	1,720,389	1,681,660
50	CITY OF JONESTOWN	416,068,235	427,471,779	441,385,248	470,048,172
51	TRAVIS CO ESD NO 11	1,116,451,714	1,186,529,168	1,284,621,885	1,360,725,749
52	TRAVIS CO ESD NO 6	10,640,490,940	11,850,902,932	13,484,649,825	14,966,471,896
55	VILLAGE OF BRIARCLIFF	210,184,931	245,279,336	256,258,193	274,218,510
56	TRAVIS CO ESD NO 5	986,728,550	1,137,816,600	1,164,042,055	1,318,453,862
57	TRAVIS CO ESD NO 4	1,589,557,627	1,748,194,003	1,969,587,608	2,257,791,532
58	TRAVIS CO ESD NO 10	1,501,151,776	1,664,903,365	1,800,759,353	1,973,714,220
59	RIVER PLACE MUD	504,132,740	573,811,480	615,784,273	666,805,761
5A	ROUND ROCK ISD	5,900,012,726	6,850,831,127	7,731,348,855	8,769,760,049
5D	TRAVIS CO MUD NO 9	3,418,902	3,512,444	3,948,203	3,903,341
5E	SENNA HILLS MUD	234,915,154	263,022,901	281,982,833	289,889,484
5F	CITY OF ELGIN	60,211,303	65,783,401	95,127,341	129,526,963
5G	VILLAGE OF VOLENTE	172,486,148	180,958,963	196,777,518	199,273,027
5H	VILLAGE OF WEBBERVILLE	21,320,375	91,521,942	23,019,002	29,169,643
5J	KELLY LANE WCID NO 1	64,269,467	78,581,607	110,029,194	145,256,121
5K	KELLY LANE WCID NO 2	2,415,700	7,473,927	24,674,134	53,342,384
5L	LAZY NINE MUD NO 1A	2,131,289	1,836,476	4,031,775	11,845,693
5M	LAZY NINE MUD NO 1B	28,562,362	70,664,369	144,678,878	182,725,111
61	CITY OF MUSTANG RIDGE	73,085,857	71,821,589	75,548,393	83,605,618
68	AUSTIN COMM COLL DIST	112,829,812,836	127,880,017,041	149,465,835,989	171,507,661,328
69	LEANDER ISD	7,409,025,504	8,200,240,864	9,132,786,914	10,062,466,848
6E	LAKE POINTE MUD NO 3 (DA)	197,981,726	206,583,012	223,058,279	235,352,351
6F	CITY OF LEANDER	365,400,245	472,401,546	628,698,635	789,058,897
6G	TRAVIS CO MUD NO 15	233,942,851	291,973,197	363,481,557	443,445,733
6H	WEST TRAVIS CO MUD NO 6	273,608,993	313,648,741	412,473,114	498,205,425
6J	WEST TRAVIS CO MUD NO 8	115,301,613	127,354,461	152,341,622	181,145,283
6L	TRAVIS CO MUD NO 17	4,250,975	7,407,957	22,112,157	47,837,508
6M	TRAVIS CO MUD NO 21	3,318,625	2,956,270	37,410,026	100,977,064
6P	LOST CREEK LIMITED DISTRICT	-	-	-	975,544,681
6R	TRAVIS CO ESD NO 15	-	-	-	-
6T	ALTESSA MUD	-	-	-	-
70	TRAVIS CO MUD NO 2	116,510,755	127,708,911	155,570,741	175,798,443
71	TRAVIS CO ESD NO 14	901,682,064	956,588,806	568,111,479	597,335,953
72	TRAVIS CO ESD NO 12	1,611,474,480	1,672,952,520	1,991,469,013	2,406,538,702
73	ONION CREEK METRO PARK DIST	-	-	2,705,828	4,311,359
77	TRAVIS CO ESD NO 8	1,784,724,904	1,879,368,985	2,046,194,624	2,292,818,900
7A	MOORES CROSSING MUD	76,133,483	94,816,542	122,526,420	137,311,468
7D	LAKE POINTE MUD NO 5 (DA)	209,770,760	225,717,417	237,545,386	244,295,100
7E	VILLAGE OF THE HILLS	442,845,211	481,550,244	509,680,093	530,360,576
7F	VILLAGE OF POINT VENTURE	163,207,623	163,558,058	173,995,809	185,376,512
7G	WILBARGER CRK MUD NO 1	20,611,885	23,670,690	40,963,075	44,692,258
7H	WILBARGER CRK MUD NO 2	3,589,887	3,710,059	6,335,781	7,520,916
7J	LAKESIDE MUD NO 3	69,579,638	94,781,928	124,169,749	158,026,524
7K	SUNFIELD MUD NO 1	153,222	353,732	382,127	311,082
7N	TRAVIS CO MUD NO 19	-	-	-	-
7P	TRAVIS CO MUD NO 20	-	-	-	-
7R	TRAVIS CO MUD NO 22	-	-	-	-
7T	LAKESIDE MUD NO 5	-	-	-	-



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2017	2018	2019	2020	2021	2022
3,068,222,707	3,503,837,159	3,759,337,501	3,905,855,590	4,821,569,799	8,662,953,850
977,970,007	1,124,153,977	1,261,554,274	1,358,404,633	1,554,352,060	3,045,094,136
52,677,108	52,890,321	65,310,008	65,516,260	83,409,469	153,137,759
107,789,425	113,145,987	151,266,040	159,377,780	172,539,406	285,484,264
117,017,475	112,064,941	117,613,461	120,057,029	155,064,916	269,383,445
307,393,394	329,733,572	368,455,124	377,899,095	411,091,850	637,338,119
288,504,859	324,065,450	337,393,311	355,132,434	397,947,172	664,065,957
126,404,495	156,862,075	210,900,056	256,329,562	352,840,755	655,597,016
134,792,122	171,214,309	209,511,445	249,412,399	350,703,006	693,278,806
55,006,861	89,442,376	120,513,790	172,538,841	329,031,800	676,067,890
2,339,520	2,054,058	2,994,690	12,023,498	54,522,402	161,553,009
1,248,430	1,241,248	2,094,718	1,750,984	2,051,816	4,951,900
501,069,929	674,059,700	596,878,763	616,568,414	781,176,168	1,362,769,535
1,556,374,970	1,683,912,086	2,138,478,412	2,296,306,751	3,236,962,921	4,831,577,494
16,114,328,317	16,958,218,135	17,906,187,925	18,496,334,359	21,367,023,555	31,987,263,937
290,341,628	336,472,264	364,296,586	368,152,432	434,503,102	672,260,683
1,421,916,802	1,563,123,127	1,751,940,336	1,906,922,360	2,273,781,393	3,581,226,611
2,390,227,905	2,636,615,808	2,828,254,246	2,888,536,577	3,591,264,548	6,344,645,681
2,129,165,992	2,282,774,588	2,468,460,793	2,540,797,953	2,882,945,287	4,409,302,538
683,797,562	-	-	-	-	-
9,471,761,839	10,171,493,651	10,828,080,016	11,279,137,182	12,416,807,659	16,635,492,831
3,989,922	3,830,643	3,892,105	3,886,962	4,239,352	5,244,079
305,033,140	318,089,426	319,793,379	317,739,322	352,014,769	617,388,329
136,499,906	146,797,944	155,661,678	157,998,644	188,961,967	322,505,344
210,547,382	257,883,622	272,609,571	275,451,665	312,427,459	515,761,301
28,186,989	29,620,541	31,659,022	32,689,671	51,413,704	68,881,222
170,720,374	207,664,538	244,443,302	257,097,556	296,465,037	467,198,536
96,330,479	156,842,936	185,690,360	205,274,917	239,961,074	381,235,752
10,552,146	23,382,718	24,904,713	27,043,583	28,007,154	52,516,612
234,543,246	302,376,564	382,213,272	459,195,314	602,336,751	1,055,778,407
85,729,001	89,760,731	121,890,828	123,585,346	196,075,432	278,645,520
187,240,940,583	205,435,217,952	223,464,706,562	236,619,433,962	262,225,598,503	346,729,462,309
10,695,721,187	11,578,033,666	12,244,604,712	12,656,080,067	14,709,564,592	22,573,507,472
262,773,289	270,626,329	289,127,482	295,059,412	344,482,402	497,199,506
944,506,419	1,159,756,013	1,415,432,888	1,651,079,947	2,097,371,669	3,555,574,169
497,636,271	566,788,800	641,504,524	649,999,843	742,646,201	1,148,481,955
527,873,564	592,948,538	632,009,066	658,953,341	775,893,773	1,160,163,308
197,411,368	222,642,308	218,053,387	250,070,498	258,451,092	287,019,994
63,863,360	82,681,040	111,087,380	151,087,814	246,077,151	487,908,628
152,936,023	252,990,398	365,482,050	462,282,707	601,494,359	981,684,912
1,046,603,143	1,068,272,348	1,144,650,262	1,154,659,625	1,248,749,960	1,944,238,419
-	1,709,606,648	2,165,589,837	2,301,347,618	3,243,623,445	4,842,755,525
-	-	-	-	108,453	175,858
193,722,502	217,057,067	247,128,072	272,129,223	357,200,352	588,077,016
661,920,728	733,859,726	759,393,965	763,043,328	865,527,142	1,213,047,011
2,580,365,275	2,910,195,292	3,366,260,395	3,608,601,371	4,385,010,709	6,991,383,876
7,637,360	36,514,238	83,424,231	134,327,151	218,961,795	364,353,028
2,426,142,585	2,898,359,687	3,053,325,798	3,137,336,464	3,802,115,254	6,203,511,883
162,765,268	187,781,309	197,152,509	200,460,016	241,211,331	360,266,682
264,065,741	276,437,083	301,884,288	302,083,791	359,473,691	490,380,423
558,606,311	580,350,960	604,645,592	605,759,434	705,541,923	1,117,004,515
204,801,660	230,456,092	246,955,755	256,799,789	323,122,049	554,617,405
50,563,341	55,338,547	79,498,627	135,825,540	176,988,326	261,755,911
7,520,916	7,571,916	7,509,943	7,509,943	7,612,875	13,320,324
185,137,987	212,945,091	224,534,695	229,536,231	275,877,696	460,383,430
258,299	409,847	238,963	134,529	134,536	640,068
-	5,319,793	5,489,701	13,006,159	43,539,946	109,388,292
-	6,129,068	11,451,419	34,766,558	81,069,718	202,554,809
-	12,008,904	11,541,631	28,292,521	77,851,340	230,264,340
-	-	-	-	13,470,538	13,878,757



TRAVIS CENTRAL APPRAISAL DISTRICT
Market Value by Taxing Entity
Last Ten Fiscal Years

Juris ID	Jurisdiction Name	2013	2014	2015	2016
83	CITY OF BEE CAVE	1,193,126,220	1,386,198,389	1,787,167,949	2,119,921,634
84	NORTHTOWN MUD	554,510,355	581,307,552	692,389,402	817,433,745
8C	TRAVIS CO MUD NO 3	550,239,681	578,011,308	682,548,388	717,840,405
8E	RNCH @ CYPRSS CRK MUD 1	71,782,256	81,567,889	87,241,305	94,363,146
8G	WMSN-TR CO WCID NO 1D	-	21,821	-	-
8H	BELLA VISTA MUD	101,793,113	112,275,522	-	14,074
8I	WMSN-TR CO WCID NO 1F	48,875,082	57,451,605	-	-
8J	WMSN-TR CO WCID NO 1G	233,805,141	257,778,399	-	88,196
8K	TRAVIS CO ESD NO 13	129,961,874	133,606,148	164,238,446	181,774,331
8L	TRAVIS CO BEE CAVE ROAD DIST NO 1	179,513,675	198,639,682	351,754,077	438,340,537
8N	ANDERSON MILL LIMITED DISTRICT	9,080,310	10,703,214	10,960,348	13,753,672
8P	RIVER PLACE LIMITED DISTRICT	-	-	-	-
8R	TRAVIS CO ESD NO 16	-	-	-	-
9B	TRAVIS CO ESD NO 2	7,183,421,453	8,240,198,025	9,692,352,961	11,098,791,402
9C	TRAVIS CO MUD NO 4	65,439,269	72,570,096	115,778,271	131,976,546
9D	LAKESIDE WCID NO 1	113,815,314	125,392,319	139,109,181	147,508,439
9G	LAKESIDE WCID NO 2A	830,724	1,304,340	7,305,217	18,037,322
9H	LAKESIDE WCID NO 2B	71,910,727	85,311,956	102,993,459	119,534,118
9I	LAKESIDE WCID NO 2C	85,580,136	98,107,743	120,929,033	150,352,548
9J	LAKESIDE WCID NO 2D	71,599,374	97,024,220	134,156,575	156,582,420
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	12,689,909	31,204,688	67,683,212	118,897,886
9M	SOUTHEAST TRAVIS COUNTY MUD NO 1	907,249	901,051	901,051	901,051
9N	SOUTHEAST TRAVIS COUNTY MUD NO 2	2,523,156	2,523,156	2,523,156	2,523,156
10E	TRAVIS CO ESD NO 17	2,523,156	2,523,156	-	-
TOTALS		\$ 696,896,876,223	\$ 787,780,715,931	\$ 915,153,230,761	\$ 1,043,825,692,977



TABLE 10
(3 of 3)

2017	2018	2019	2020	2021	2022
2,262,909,246	2,651,667,914	2,786,078,761	2,918,897,959	3,169,987,326	4,103,430,185
841,497,860	1,194,775,187	1,032,265,994	1,045,380,556	1,207,764,306	1,748,915,820
760,663,680	786,198,459	797,382,243	791,448,523	923,042,339	1,280,566,542
99,323,598	100,115,914	111,575,362	111,154,003	125,599,693	212,939,150
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
183,341,473	191,660,639	207,084,080	212,415,963	311,742,434	527,206,181
450,822,524	484,146,688	466,582,714	466,935,734	433,680,095	457,520,818
16,389,622	17,105,945	17,385,978	17,335,343	24,759,003	31,977,873
-	-	741,682,517	764,749,970	921,861,835	1,351,804,807
-	-	-	2,800,993,834	3,373,829,836	5,435,026,029
12,209,785,964	14,082,809,960	15,283,082,476	16,141,628,882	18,580,177,858	27,290,746,281
124,274,541	79,727,619	122,800,996	173,256,225	217,063,519	225,995,941
157,990,961	161,861,366	166,546,175	165,828,254	192,218,471	304,600,310
31,494,443	50,640,755	74,133,319	111,074,804	194,347,668	382,830,277
133,882,328	138,782,884	147,702,082	147,790,428	172,545,737	271,199,701
189,083,396	222,844,630	261,854,392	304,914,816	399,973,434	660,271,423
180,322,939	196,628,959	217,366,146	235,930,511	285,829,311	477,135,146
165,929,972	213,703,234	256,451,769	298,034,115	355,327,074	574,149,032
901,051	2,527,944	14,551,986	27,936,680	41,320,558	85,034,944
2,523,156	2,523,156	2,523,156	2,308,961	1,965,726	3,986,357
-	-	-	-	7,787,134,411	7,578,016,329
\$ 1,140,348,786,973	\$ 1,255,863,453,148	\$ 1,363,528,577,143	\$ 1,439,412,023,963	\$ 1,617,774,363,327	\$ 2,196,956,392,159



Demographic and Economic Statistics



TRAVIS CENTRAL APPRAISAL DISTRICT
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Travis County Population ⁽¹⁾	Travis County Personal Income (In Thousands) ⁽²⁾	Travis County Per Capita Personal Income ⁽²⁾	Single Family Home Sales in the Austin Area ⁽³⁾	Average Home Price in the Austin Area ⁽³⁾	Travis County Un-employment Rate ⁽⁴⁾
2013	1,108,403	62,035,754	55,969	29,351	282,950	5.1%
2014	1,141,655	67,435,632	59,092	29,630	302,006	4.1%
2015	1,173,051	69,980,633	59,657	28,435	322,690	3.3%
2016	1,209,415	72,371,556	59,840	34,946	341,578	3.4%
2017	1,242,674	80,100,053	64,458	33,269	364,019	2.9%
2018	1,273,741	87,388,665	68,608	34,864	377,536	2.9%
2019	1,304,311	93,065,302	71,352	35,980	388,088	2.6%
2020	1,334,310	95,888,612	71,864	38,334	418,011	6.1%
2021	1,372,063	106,640,894	77,723	42,172	537,666	3.5%
2022	1,402,935	Data not available		36,762	623,377	2.8%

Sources:

- (1) City of Austin Demographer (2020) as of July 2020.
- (2) Bureau of Economic Analysis, Department of Commerce
- (3) Texas A&M University, Real Estate Research Center
- (4) Texas Workforce Commission

Notes: Prior years may have been updated by the source.



TRAVIS CENTRAL APPRAISAL DISTRICT

Principal Employers

For 2013 and 2022

2022

Employer ⁽¹⁾	Product or Service	Employees	Rank	Percentage of Total County Employment ^(a)
State of Texas ⁽²⁾	Government	58,614	1	6.92%
The University of Texas/Austin ⁽³⁾	Education, Research	29,270	2	3.45%
HEB Grocery Co.	Retail	20,749	3	2.45%
City of Austin ⁽⁴⁾	Government	16,261	4	1.92%
Dell, Inc.	Electronics	13,000	5	1.53%
Federal Government ⁽²⁾	Government	12,278	6	1.45%
Ascension Texas	Health Services	12,086	7	1.43%
Amazon.com, LLC	Retail	11,000	8	1.30%
St. David's Healthcare	Health Services	10,854	9	1.28%
Austin Independent School District ⁽⁵⁾	Education	9,991	10	1.18%
Wal-Mart Stores, Inc.	Retail	-		
IBM Corporation	Electronics	-		
		199,595		25.94%

- SOURCES:**
- (1) Unless noted, data is from the Austin Business Journal
 - (2) Texas Workforce Commission
 - (3) The University of Texas/Austin
 - (4) City of Austin
 - (5) Austin Independent School District

- NOTES:**
- (a) Based on total Travis County employment, including nonresidents, of 847,396
 - (b) Texas Workforce Commission
 - (b) Based on total Travis County employment of 634,732 Texas Workforce Commission



TABLE 12

2013

Employees	Rank	Percentage of Total County Employment ^(b)
38,399	1	6.05%
25,414	2	4.00%
11,277	7	1.78%
13,622	4	2.15%
14,000	3	2.21%
10,121	8	159.00%
12,609	5	1.99%
-	-	
7,950	9	125.00%
12,059	6	1.90%
-	-	
6,000	10	0.94%
<u>151,451</u>		<u>26.59%</u>



OPERATING INFORMATION





TRAVIS CENTRAL APPRAISAL DISTRICT

Budgeted Full-time Equivalent Employees by Function/Program

Last Ten Fiscal Years

<u>Function/Program</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Appraisal	80	81	89	89
Information Systems	33	32	29	29
Administration/General Operations	<u>15</u>	<u>14.5</u>	<u>14</u>	<u>14</u>
Total	128	128	132	132

SOURCE: Travis Central Appraisal District 2013 through 2022 Adopted Budgets

NOTES: A full-time employee is equivalent to approximately 2,080 hours per year



TABLE 13

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
89	81.5	82.5	83.5	83.5	80
29	29.5	31.5	31.5	29.5	31
<u>14</u>	<u>12</u>	<u>11</u>	<u>14</u>	<u>16</u>	<u>32</u>
132	123	125	129	129	143



TRAVIS CENTRAL APPRAISAL DISTRICT

Actual Full-time Equivalent Employees by Function/Program

Last Ten Fiscal Years

<u>Function/Program</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Appraisal	76	70	88	61
Information Systems	25	25	27	32
Administration/General Operations	12	12	12	9
Total	113	107	127	102

SOURCE: Travis Central Appraisal District 2013 through 2022 payroll reports

NOTES: A full-time employee is equivalent to approximately 2,080 hours per year
This schedule excludes any vacant positions



TABLE 14

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
76	72.5	81	80	73	93
22	24.5	29	22	22	29
<u>9</u>	<u>9</u>	<u>13</u>	<u>12</u>	<u>13</u>	<u>16</u>
107	106	123	114	108	138



TRAVIS CENTRAL APPRAISAL DISTRICT
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016
Appraisal				
Real property accounts	360,750	365,563	370,513	380,837
Business personal property	42,475	42,216	43,061	43,265
Total property count	403,225	407,779	413,574	424,102
Total Appraisal Roll	\$ 136,609,794,659	\$ 154,513,882,900	\$ 179,776,622,324	\$ 203,900,582,596
Change from Prior Year	6.58%	13.11%	16.35%	13.42%
Permits processed	21,135	23,985	24,274	23,615
New subdivisions added	225	276	306	282
New lots added	2,536	4,297	6,470	6,283
New condos added	424	444	603	544
New condo units added	1,198	980	2,664	2,382
New construction	5,197	6,110	7,503	7,404
Field inspections completed	75,753	89,905	100,980	124,909
Deed transactions processed	31,833	30,885	32,125	22,565
Sales transaction processed	15,281	12,159	16,575	17,470
Exemptions processed	14,154	19,611	19,548	22,565
Renditions processed	26,615	25,651	26,889	26,722
Notices of appraised value mailed	391,497	395,956	404,922	412,268
Support Services				
Homestead	202,600	205,281	205,776	210,285
Over age 65	46,200	48,899	50,682	53,457
Disabled Vet	6,909	7,182	7,136	7,365
Disabled Persons	3,730	3,872	3,916	3,909
Freeport inventory	344	386	343	324
Charitable/non-profit	12,270	12,879	12,474	12,733
Solar/wind power	1,017	1,666	1,875	2,258
Abatements	14	18	18	4
Low Income Housing		66	70	69
Community Land Trust		6	8	1
Historical site	506	548	543	521
Pollution control	72	77	75	140
Average Market Value of HS Property	N/A	315,801	349,962	380,231
Average HS Exemption Amount	N/A	75,525	87,097	95,164
Average Taxable Value of HS Property	N/A	240,276	262,865	285,067



TABLE 15

2017	2018	2019	2020	2021	2022
388,005	396,129	405,423	413,957	421,144	429,538
43,325	43,668	43,704	43,353	41,978	42,738
431,330	439,797	449,127	457,310	463,122	472,276
\$ 223,147,520,227	\$ 245,338,206,315	\$ 266,184,989,892	\$ 281,851,353,216	\$ 314,594,449,350	\$ 428,452,895,722
9.44%	20.32%	8.50%	5.89%	11.62%	36.19%
25,383	28,193	29,276	30,823	18,445	18,175
318	317	270	266	269	302
5,881	5,344	10,130	7,214	5,662	6,874
872	1,325	1,357	908	985	393
2,253	3,808	3,826	3,127	3,319	2,768
7,817	8,065	9,516	9,051	10,386	10,001
149,829	170,128	206,592	227,564	435,072	55,735
20,928	20,471	21,678	20,081	23,966	42,737
19,181	18,725	19,265	8,518	17,105	16,157
22,565	22,429	22,623	24,831	28,674	42,151
26,540	26,272	25,586	23,687	23,895	25,385
418,339	426,432	341,382	185,659	450,797	325,567
215,509	218,470	221,638	227,488	224,865	248,969
56,236	58,764	61,357	63,025	64,992	69,001
7,629	7,944	8,417	8,481	8,669	9,474
3,931	3,945	3,939	3,830	3,725	3,798
239	267	261	235	239	273
12,817	12,783	13,213	13,158	11,550	11,526
2,570	3,102	4,007	4,133	5,342	6,581
4	2	-	-	-	-
76	85	72	76	72	91
1	2	1	1	1	59
541	499	550	539	574	545
142	139	144	142	143	146
402,715	432,310	452,650	452,462	527,378	793,331
97,003	105,090	105,627	96,886	141,242	113,157
305,712	327,220	347,023	355,573	386,136	432,998



DEBT INFORMATION



TRAVIS CENTRAL APPRAISAL DISTRICT

Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year	Governmental Activities	Total Primary Government
2013	\$ -	\$ -
2014	-	-
2015	-	-
2016	-	-
2017	-	-
2018	-	-
2019	9,840,400	9,840,400
2020	9,506,511	9,506,511
2021	9,162,741	9,162,741
2022	3,526,021	3,526,021

SOURCE: Annual Comprehensive Financial Report 2013-2022

