

2023



ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended December 31, 2023

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



Travis Central Appraisal District Annual Comprehensive Financial Report Year Ended December 31, 2023

Board of Directors

Mr. James Valadez, Chair
Travis County

Ms. Deborah Cartwright, Vice Chair
Austin ISD

Ms. Nicole Conley, Secretary
City of Austin

Mr. Tom Buckle
West Travis County

Dr. Osezua Ehiyamen
Austin ISD/City of Austin

Ms. Jie Li
Austin ISD

Ms. Elizabeth Montoya
East Travis County

Mr. Vivek Kulkarni
Travis County

Ms. Blanca Zamora-Garcia
City of Austin

Mr. Bruce Elfant
Travis County Tax Assessor/Collector

Leana Mann, RPA, CCA, CGFO
Chief Appraiser



Prepared by the TCAD Finance Department



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INTRODUCTORY SECTION



TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS
TOM BUCKLE
DR. OSEZUA EHIYAMEN
BRUCE ELFANT
VIVEK KULKARNI
JIE LI
ELIZABETH MONTOYA
BLANCA ZAMORA-GARCIA

June 11, 2024

Travis County Taxpayers,
Travis CAD Board of Directors, and
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, 2023. Responsibility for both the accuracy of the data and the completeness and fairness of the 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, 2023, 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 2023 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.

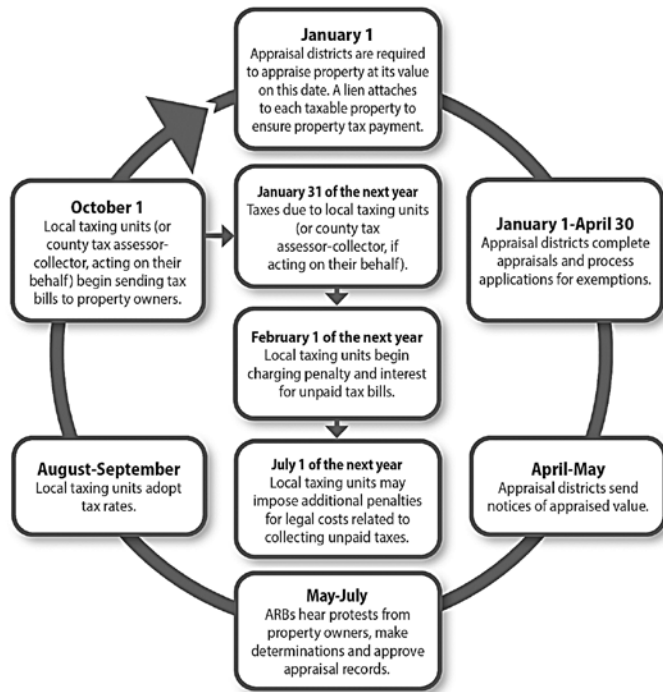
The property tax year has four stages: appraising taxable property, protesting the appraised values, adopting the tax rates, and collecting the taxes. The following represents a summary of the process.

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 appraisals. 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.

¹ Texas Comptroller of Public Accounts Biennial Property Tax Report-Tax Years 2018 and 2019, Issued December 2020



Property Tax Calendar



Appraisal Phase (Jan. 1 through May 15)	
Jan. 1 – April 30	Property is appraised and exemption applications are processed
April – May 1	Notices of appraised value are sent
May 15	Appraisal record prepared and submitted to the ARB
Equalization Phase (May 15 through July 25)	
May 15 – July 20	Protests and challenges are heard and determined
July 20	Appraisal records are approved
July 25	Appraisal roll is certified
Assessment Phase (July 25 through Oct. 1)	
July 25	Appraisal roll received by taxing units
July 25 – Sept. 30	Tax rates are adopted and taxes are levied (calculated)
Oct. 1	Tax bills begin to be sent to taxpayers
Collection Phase (Oct. 1 through Jan. 31)	
Oct. 1 – Jan. 31	Current taxes are collected
Feb. 1	Penalties and interest begin to accrue
July 1	Additional penalties may be added for legal costs

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.

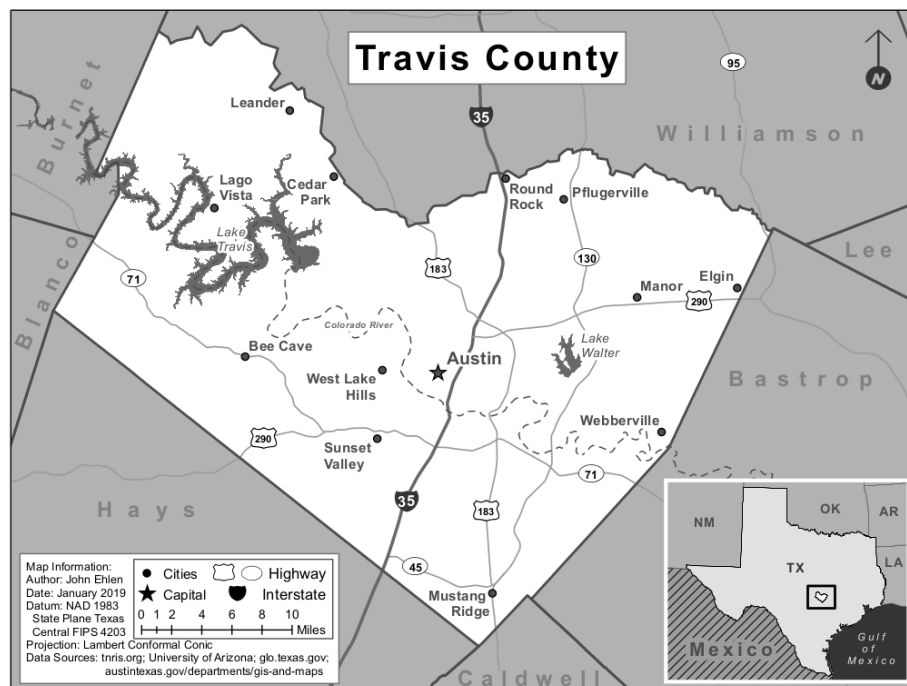


Travis Central Appraisal District

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 an 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 that lie within Travis County.

Travis County, established in 1840, is 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 is to support the District. The measurement focus is based on the determination of changes in financial position rather than on 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 ensure that all funds are expended in compliance with applicable laws and regulations.

All internal control evaluations occur within the above framework. The district reviewed its internal controls during the fiscal year ending December 31, 2023. I believe that the District's internal controls adequately safeguard assets and provide reasonable assurance of proper financial transaction recording.



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 district's financial position. 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, 2023, and the accompanying notes, the 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.

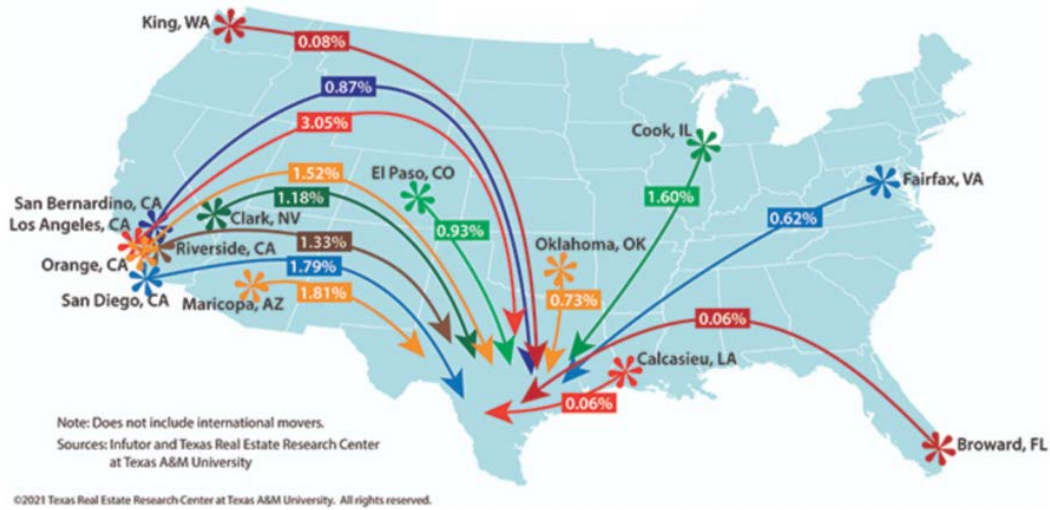


Factors Affecting Financial Condition

The Local Economy

Market Indicators

Austin's recent economic surge, driven by tech giants, venture capital, and a business-friendly environment, has made it an ideal place to call home. The city consistently ranks as one of the best places to live, start a business, raise a family, and the most popular for city migration.

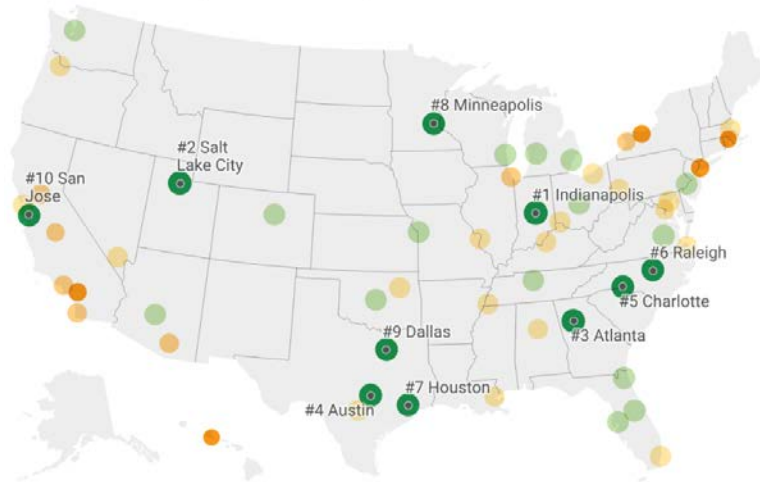


In addition, Austin maintains responsible fiscal management with a healthy municipal financial score of 6.87. The city of Austin is also listed as #4 on *The Financial Health Index: Which U.S. Cities are Flourishing?* from *thecreditreview.com*. The business climate shines with a score of 8.74, attracting major players in the tech industry and fostering an entrepreneurial spirit that fuels innovation. Residents enjoy a strong financial footing, reflected in the impressive 8.58 resident financial score, further solidifying Austin's economic appeal.



U.S. Metros by Financial Health

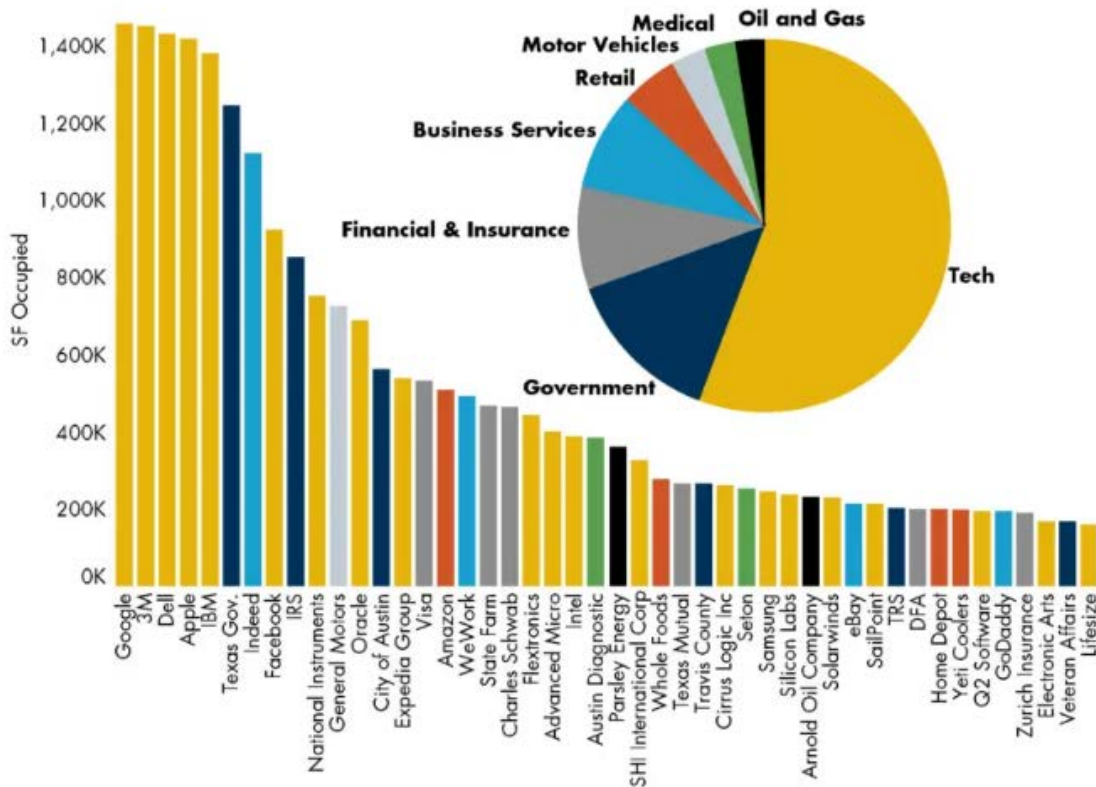
We've mapped our ranking of the most financially savvy U.S. metros with populations greater than 1 million. Those in green landed in the top 25.



Map: TheCreditReview • Created with Datawrapper

It also helps that Austin has a reputation as a fun, culturally diverse, and vibrant city. “Keep Austin Weird” is an unofficial motto, and the city’s reputation has drawn young professionals and digital nomads who were free to work wherever they wanted, thanks to the surge in remote work during the pandemic.

Tenants with More Than 150,000 SF in Austin



Source: Aquila



Where Does Austin Rank?

Austin, Texas has cemented itself as one of America's hottest cities. Austin's 2023 chart-topping rankings follow a similar trend to years past. With no signs of slowing down, 2024 promises to be another standout year for the Texas capital.



RANKED NO. 1 IN:

- Best College Town in America ([WalletHub](#), 2023)
- Best Housing Markets for Growth and Stability ([SmartAsset](#), 2023)
- Best Housing Market for First-Time Buyers ([Bankrate](#), 2023)
- Best State Capitals to Live In ([WalletHub](#), 2023)
- Top GDP Growth Among U.S. Metros ([Austin Business Journal](#), 2023)
- Best City for Entrepreneurs ([The Zebra](#), 2023)
- Best City for Startups ([Crowdspring](#), 2023)
- Strongest Hiring Rates ([LinkedIn](#), 2023)
- Best City for Tech Jobs ([World Population Review](#), 2023)



RANKED NO. 2 IN:

- Best City for Gen Z Job Seekers ([MoneyGeek](#), 2023)
- Best Performing City ([Milken Institute](#), 2023)
- Best Cities for Veterans to Live ([WalletHub](#), 2023)
- Best Metro Areas for STEM Professionals ([WalletHub](#), 2023)
- Best Real Estate Market in the Large City Category ([WalletHub](#), 2023)

OTHER TOP 10 RANKINGS:

- 4th Most Educated City ([Forbes](#), 2023)
- 5th Top City for One-Way Moves ([U-Haul](#), 2023)
- 6th Best City for Job Seekers in the U.S. ([MoneyGeek](#), 2023)
- 7th Best City for Tech Workers in the U.S. ([Indeed](#), 2023)
- 7th Best City for International Business ([Financial Times](#), 2023)
- 7th Biggest Boomtown in America ([Checkr](#), 2023)
- 8th Best City to Start a Career ([WalletHub](#), 2023)
- 9th Top Public Universities—UT ([U.S. News](#), 2023)
- 9th Best Foodie Cities in America ([WalletHub](#), 2023)
- 10th Hardest Working City in America ([WalletHub](#), 2023)

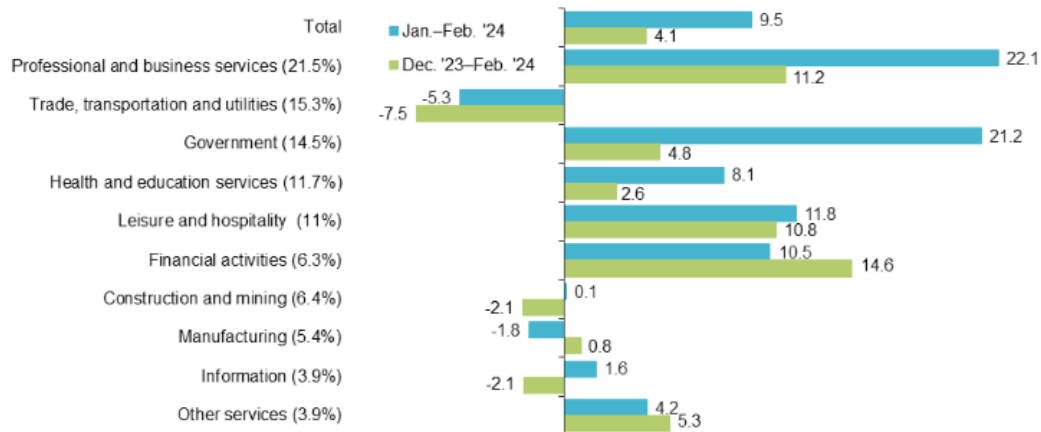
Source: Aquila



Economy & Job Growth

Austin employment increased 9.5 percent in February after decreasing 1.0 percent in January (Chart below). Sectors with the most growth were professional and business services (4,811 jobs), government (3,119 jobs), and leisure and hospitality (1,382 jobs). Sectors that saw a decline included trade, transportation, and utilities (-952 jobs) and manufacturing (-112 jobs).

Employment growth by sector



NOTE: Data show seasonally adjusted and annualized percentage employment growth by industry. Numbers in parentheses represent the share of total employment and may not sum to 100 due to rounding.
SOURCE: Bureau of Labor Statistics; Texas Workforce Commission; adjustments by the Dallas Fed.

Federal Reserve Bank of Dallas

Austin's 2.2% year-over-year increase makes it the 7th best-performing metro area among the 50 largest metro areas. San Antonio (2.1%) also ranks in the top 10. Houston (2.0%), Fort Worth (1.7%), and Dallas (1.5%) rank 11th, 20th, and 23rd, respectively.

Best Performing Among the Top 50 Metros

	Nonfarm payroll jobs		Mar. 2023-Mar. 2024		Rank
	March 2023	March 2024	Difference	Percent ch.	
Las Vegas MSA	1,109,100	1,145,900	36,800	3.3%	1
Sacramento MSA	1,059,500	1,092,100	32,600	3.1	2
Miami MDiv	1,291,800	1,330,200	38,400	3.0	3
Raleigh MSA	718,600	738,400	19,800	2.8	4
Indianapolis MSA	1,145,100	1,171,700	26,600	2.3	5
Phoenix MSA	2,393,100	2,446,700	53,600	2.2	6
Austin MSA	1,319,800	1,348,600	28,800	2.2	7
San Antonio MSA	1,151,600	1,176,300	24,700	2.1	8
Virginia Beach MSA	798,000	814,800	16,800	2.1	9
Richmond MSA	705,400	719,800	14,400	2.0	10

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



Population Growth

With a projected population swell to almost 4 million by 2040, Austin faces the exciting challenge of scaling its infrastructure to accommodate exponential growth. However, Austin's above-average economic diversity and lack of state income taxes reinforce its investor appeal, indicating sustained high growth in the future.

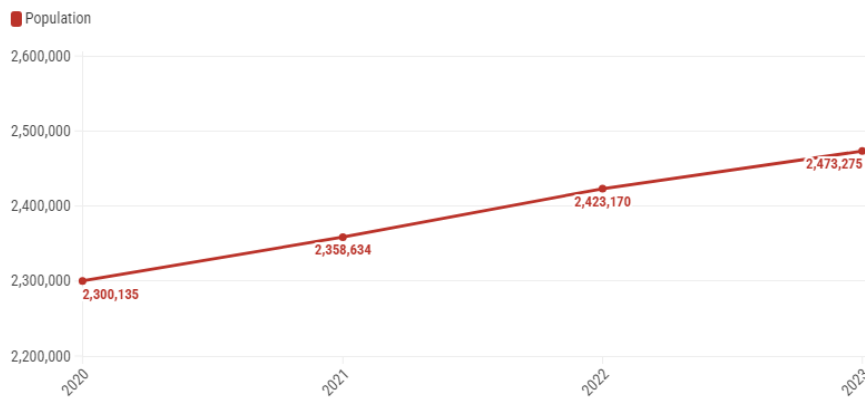
		City of Austin				Travis County		Austin Metro Area ¹	
Year	Total Area Population	Annualized Growth Rate	Full Purpose Population	Limited Purpose Population	Total Area Population	Annualized Growth Rate	Total Area Population	Annualized Growth Rate	
2020	961,855	2.1%	943,549	18,306	1,290,188	2.7%	2,283,371	2.5%	
2021	971,474	1.0%	951,989	19,485	1,302,956	1.0%	2,335,051	2.3%	
2022	981,610	1.0%	960,915	20,695	1,318,775	1.2%	2,386,732	2.2%	
2023	1,009,833	2.9%	987,508	22,325	1,336,643	1.4%	2,438,412	2.2%	
2024	1,031,505	2.1%	1,007,643	23,862	1,355,887	1.4%	2,490,093	2.1%	
2025	1,049,333	1.7%	1,023,982	25,351	1,376,054	1.5%	2,541,773	2.1%	
2026	1,067,127	1.7%	1,040,252	26,875	1,396,841	1.5%	2,593,453	2.0%	
2027	1,084,889	1.7%	1,056,454	28,435	1,418,045	1.5%	2,645,134	2.0%	
2028	1,102,618	1.6%	1,072,588	30,030	1,439,528	1.5%	2,696,814	2.0%	
2029	1,120,316	1.6%	1,088,655	31,661	1,461,199	1.5%	2,748,495	1.9%	
2030	1,137,983	1.6%	1,104,656	33,327	1,482,996	1.5%	2,800,175	1.9%	
2035	1,225,872	1.4%	1,183,686	42,186	1,592,814	1.4%	3,058,577	1.7%	
2040	1,313,065	1.3%	1,261,147	51,918	1,703,024	1.3%	3,316,979	1.6%	
2045	1,399,619	1.2%	1,337,103	62,516	1,813,287	1.2%	3,575,381	1.5%	
2050	1,485,582	1.2%	1,411,610	73,972	1,923,558	1.2%	3,833,783	1.4%	
2055	1,570,996	1.1%	1,484,716	86,280	2,033,830	1.1%	4,092,185	1.3%	
2060	1,655,896	1.0%	1,556,464	99,432	2,144,103	1.0%	4,350,587	1.2%	

Sources: City Demographer, Housing & Planning Department, City of Austin; U.S. Census Bureau for figures in bold.
 Notes: 1. The Austin Metro Area includes the counties of Bastrop, Caldwell, Hays, Travis, and Williamson. 2. Population figures are as of April 1 of each year. 3. Historical population figures account for annexations that have occurred. 4. Forecasted population figures do not assume any future annexation activity.

New U.S. Census Bureau estimates show Central Texas remains one of the fastest-growing regions in the country. The Austin-Round Rock-San Marcos metropolitan area—including Bastrop, Caldwell, Hays, Travis, and Williamson counties—saw population growth of 7.53% between July 2020 and July 2023 with 173,000 new residents added.

Austin metro area population

The Austin-Round Rock-San Marcos metro area continues to see rapid population growth, with an estimated 7.53% increase from 2020-2023.



Source: U.S. Census Bureau/Community Impact
 *Annual estimates as of July 1



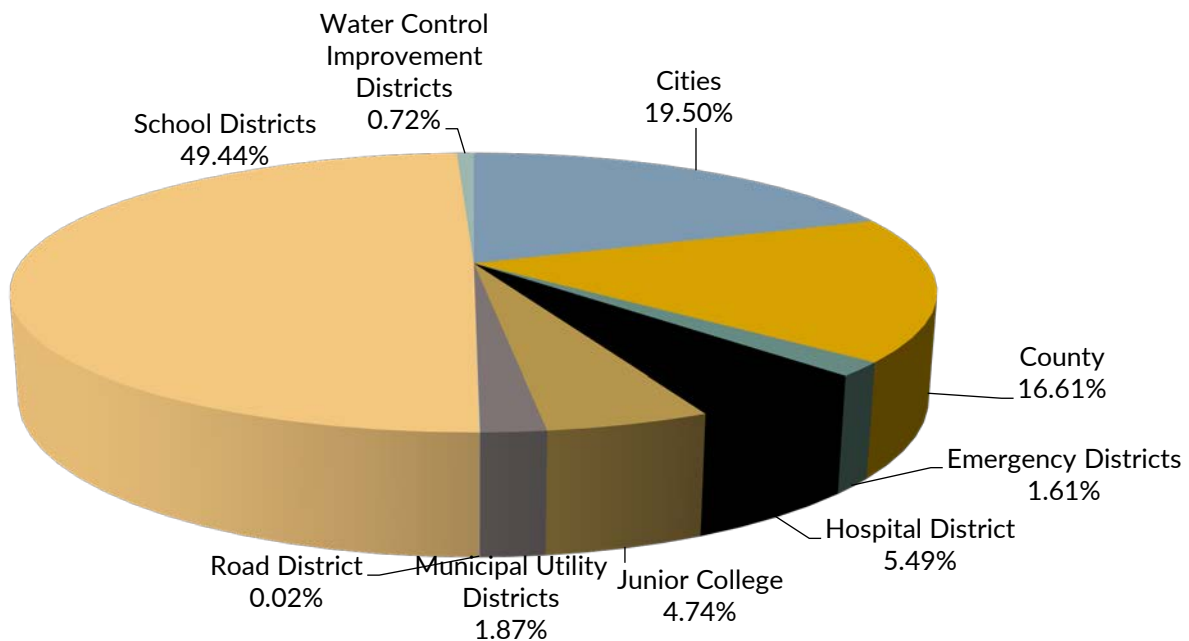
Property Taxes at Work

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 165 local government agencies, including 21 cities, 18 emergency districts, the county, the hospital district, the junior college, 63 municipal utility districts, 1 road district, 15 school districts, 17 water control improvement districts, and 27 public improvement districts. For 2023, the tax levy for all taxing units in Travis County was \$6,123,614,265.

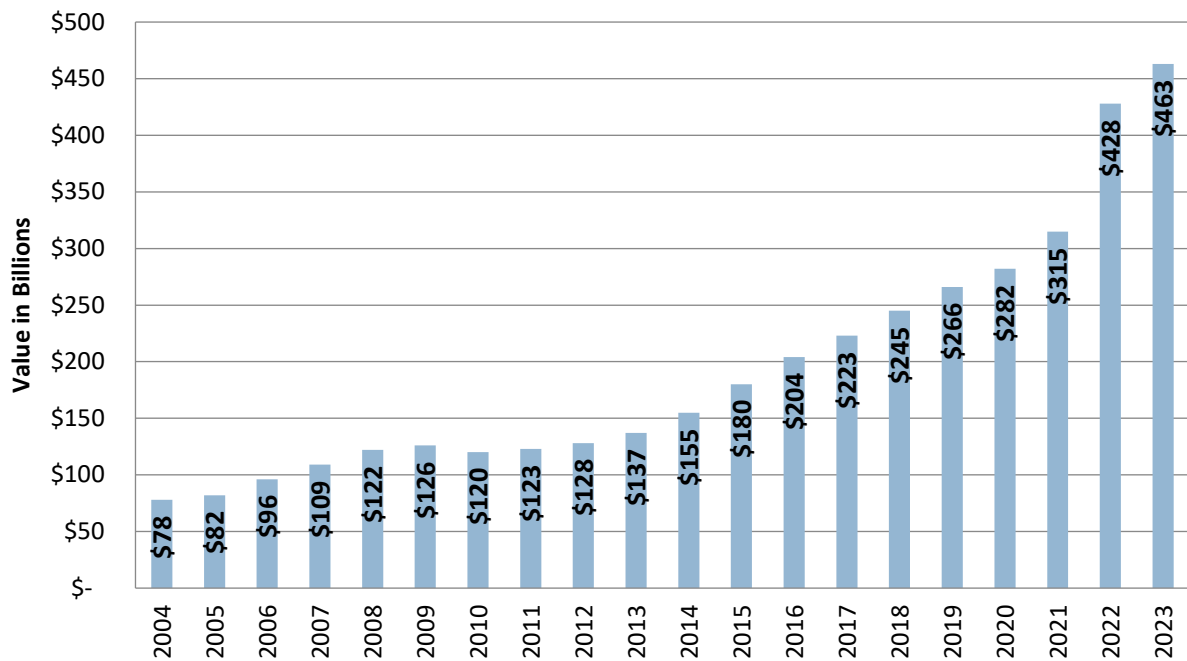
Budget by Taxing Unit Type



20 Year History Of Appraisal Roll Values

2023 was the thirteenth consecutive year of appraisal roll growth.

Year	Total Appraisal Roll	Appraisal Roll in Billions	Change from Prior Year	Percent Change
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%
2023	\$ 463,332,450,474	\$ 463	\$ 34,879,554,752	8.14%



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, 2022. This was the twelfth 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 twelfth 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.

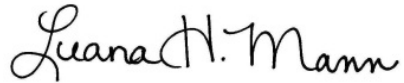
The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Outstanding Achievement in Popular Annual Financial Reporting to the Travis Central Appraisal District for its Popular Annual Financial Report (PAFR) for the fiscal year ended December 31, 2022. This was the seventh 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 the 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.



Acknowledgments

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. 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 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, RPA, CCA, CGFO
Chief Appraiser
Travis Central Appraisal District

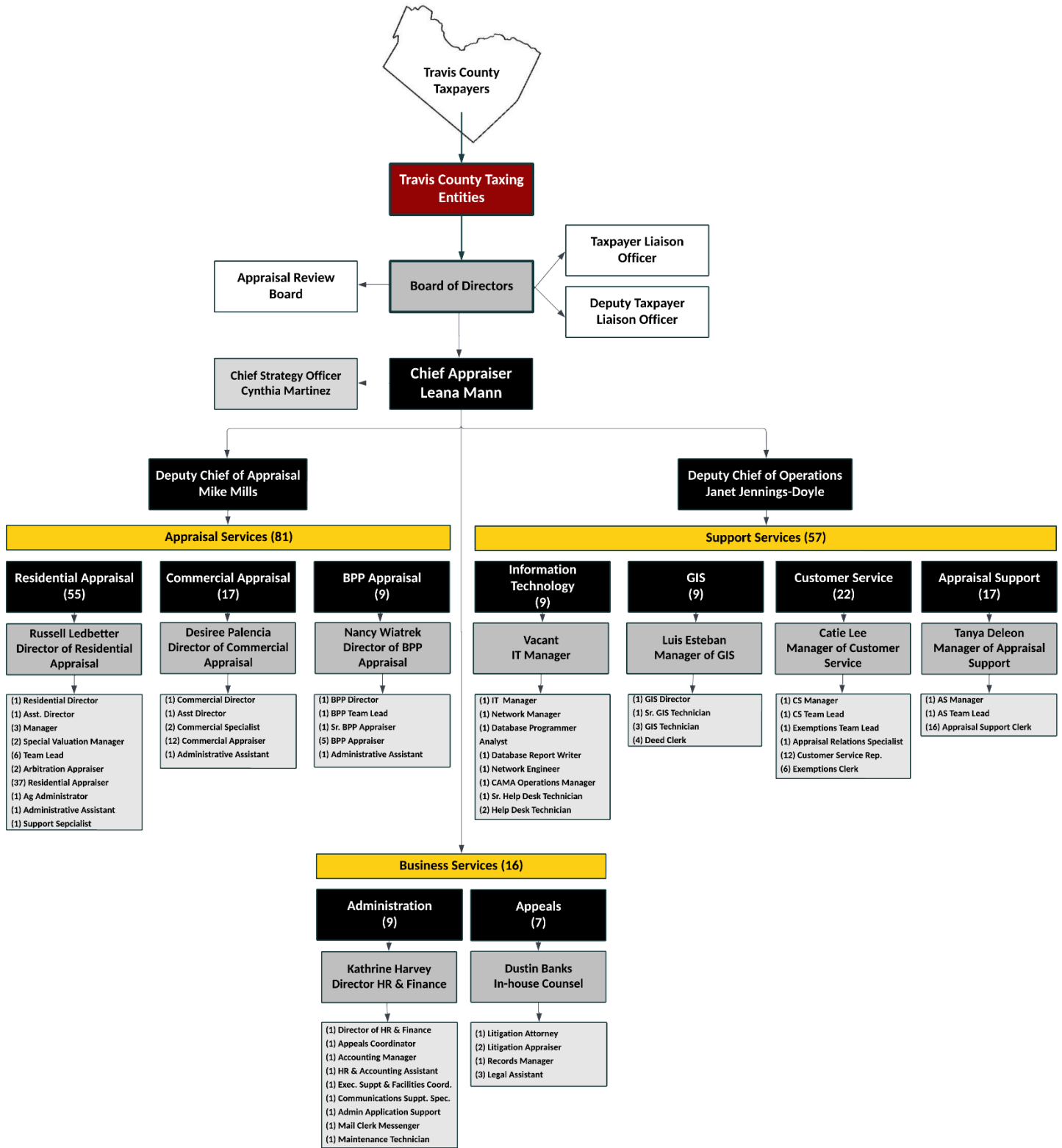


BOARD OF DIRECTORS

CURRENT BOARD MEMBERS	
James Valadez, Chairperson Travis County Term Expires 2024	Deborah Cartwright, Vice Chairperson Austin ISD Term Expires 2024
Nicole Conley, Secretary City of Austin Term Expires 2024	Tom Buckle West Travis County Term Expires 2024
Osezua Ehiyamen City of Austin/Austin ISD Term Expires 2024	Jie Li Austin ISD Term Expires 2024
Elizabeth Montoya East Travis County Term Expires 2024	Vivek Kulkarni Travis County Term Expires 2024
Blanca Zamora Garcia City of Austin Term Expires 2024	Bruce Elfant Travis County Assessor Collector
CHIEF APPRAISER	
Leana Mann Appointed: January 2024	



ORGANIZATIONAL CHART



KEY DISTRICT PERSONNEL

Name	Division	Title
Leana Mann	Administration	Chief Appraiser
Mike Mills	Administration	Deputy Chief of Appraisal
Janet Jennings-Doyle	Administration	Deputy Chief of Operations
Cynthia Martinez	Administration	Chief Strategy Officer
Kat Harvey	Administration	Director of HR & Finance
Dusty Banks	Appeals	Litigation Attorney
Vacant	IT	IT Director
Luis Esteban	GIS	Manager of Geographic Information Systems
Catie Lee	Customer Service	Manager of Customer Service
Tanya DeLeon	Appraisal Support	Manager of Appraisal Support
Desiree Palencia	Commercial	Director of Commercial Appraisal
Dustin Harshbarger	Commercial	Assistant Director of Commercial Appraisal
Nancy Wiatrek	BPP	Director of BPP Appraisal
Russell Ledbetter	Residential	Director of Residential Appraisal
Zach Dye	Residential	Assistant Director of Residential Appraisal
Gretchen Stevens	Residential	Residential Appraisal Manager
Jazmin Gonzalez	Residential	Residential Appraisal Manager
Emiliano Nino	Residential	Residential Appraisal Manager
Tami Stone	Residential	Special Valuation Manager
Daniel Mazziotti	Residential	Special Valuation Manager



Certificate Of Achievement For Excellence In Financial Reporting



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, 2022

Christopher P. Morill

Executive Director/CEO

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, 2022.

This was the twelfth consecutive year that the District has achieved this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report that satisfies both generally accepted accounting principles and applicable legal requirements.

A certificate of Achievement is valid for 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.



FINANCIAL SECTION





TRAVIS
CENTRAL APPRAISAL DISTRICT



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, 2023, 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, 2023, 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.

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 7 through 28 and 77 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.



Abilene, Texas

June 11, 2024

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, 2023. 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 \$10,184,985 at the end of fiscal year 2023. Net position consisted of net investment in capital assets in the amount of \$13,040,283 (128.0%), restricted net position in the amount of \$1,365,998 (13.4%), and unrestricted net position in the amount of \$(4,221,296) (-41.4%). The result of current fiscal year operations caused total net position to decrease by \$2,117,988 from the prior fiscal year.
- Governmental Funds-** As of December 31, 2023, the District's governmental funds showed an ending fund balance of \$3,281,064, a decrease of \$408,483 from the prior fiscal year. Of the total ending fund balance, \$1,688,001 (51.4%) was available for funding future operational needs (unassigned fund balance), \$483,363 (14.7%) was nonspendable in the form of prepaid items, and \$1,109,700 (33.8%) was committed to future needs in the form of reserves.

Committed- reserves	\$ 1,109,700
Nonspendable- prepaid items	483,363
Unassigned	<u>1,688,001</u>
Total fund balance	<u><u>\$ 3,281,064</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 29-32 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 33-36 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 the fiscal year 2023.

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 2023.

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 38-76 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 77-78 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 the fiscal year 2023, the District's assets and deferred outflows of resources, which totaled \$29,230,686, exceeded liabilities and deferred inflows of resources, which totaled \$19,045,701, by \$10,184,985. This difference is known as net position. The District's net position decreased by \$2,117,988 from fiscal year 2022 to 2023, a decrease of 17.2%.

Statement of Net Position

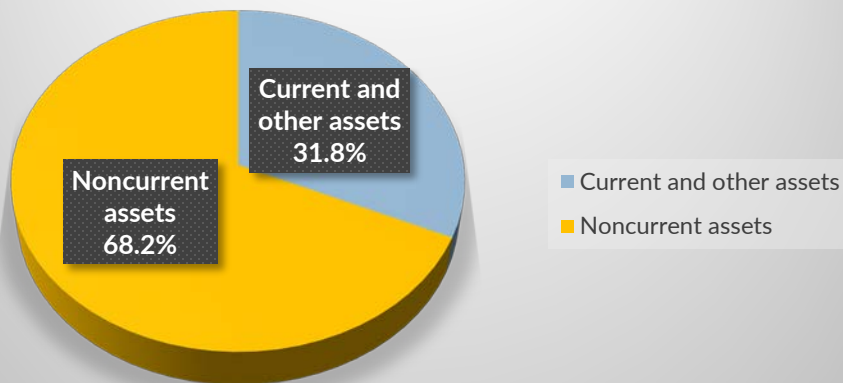
Table A-1

	2023	2022	Increase (Decrease)	Total Percentage Change 2022-2023	Percent of Total
ASSETS:					
Current and other assets	\$ 8,069,309	\$ 7,552,273	\$ 517,036	6.8%	31.8%
Noncurrent assets					
Capital Assets	15,945,973	16,820,403	(874,430)	-5.2%	62.8%
Net Pension Asset	1,365,998	8,589,538	(7,223,540)	-84.1%	5.4%
Total assets	25,381,280	32,962,214	(7,580,934)	-23.0%	86.8%
DEFERRED OUTFLOWS OF RESOURCES	3,849,406	4,147,644	(298,238)	100.0%	13.2%
TOTAL ASSETS & DEFERRED OUTFLOWS	29,230,686	37,109,858	(7,879,172)	-21.2%	100.0%
LIABILITIES:					
Current and other liabilities	6,953,931	5,659,418	1,294,513	22.9%	40.6%
Noncurrent liabilities	10,174,673	9,850,366	324,307	3.3%	59.4%
Total liabilities	17,128,604	15,509,784	1,618,820	10.4%	89.9%
DEFERRED INFLOWS OF RESOURCES	1,917,097	9,297,101	(7,380,004)	-79.4%	10.1%
TOTAL LIABILITIES & DEFERRED INFLOWS	19,045,701	24,806,885	(5,761,184)	-23.2%	100.0%
TOTAL NET POSITION	10,184,985	12,302,973	(2,117,988)	-17.2%	100.0%
NET POSITION BY CATEGORY:					
Net investment in capital assets	13,040,283	13,294,382	(254,099)	-1.9%	128.0%
Restricted	1,365,998	5,172,716	(3,806,718)	0.0%	13.4%
Unrestricted	(4,221,296)	(6,164,125)	1,942,829	-31.5%	-41.4%
Total net position	\$ 10,184,985	\$ 12,302,973	\$ (2,117,988)	-17.2%	100.0%



For fiscal year 2023, 128% of net position was net investment in capital assets (\$13,040,283), 13.4% was restricted (\$1,365,998), and -41.4% of net position was unrestricted (-\$4,221,296). 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.

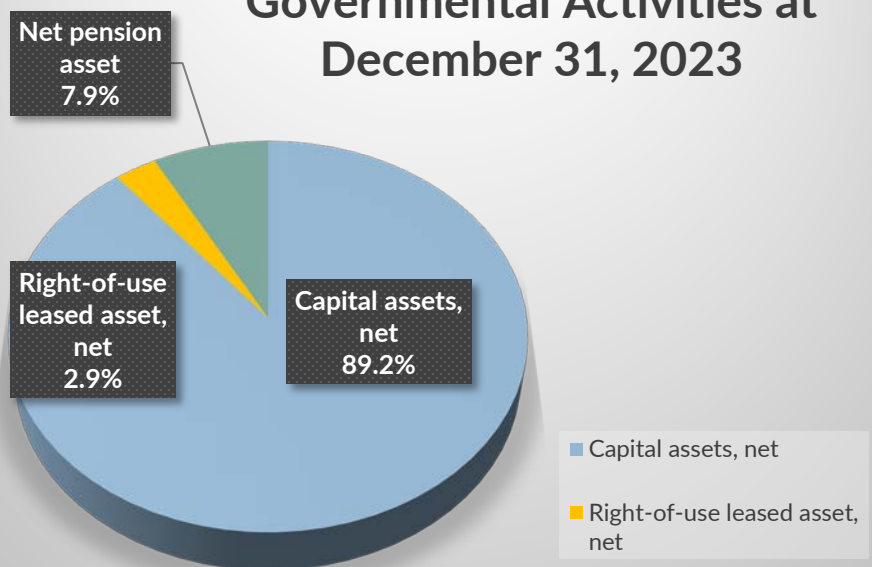
Total Assets of Governmental Activities at December 31, 2023



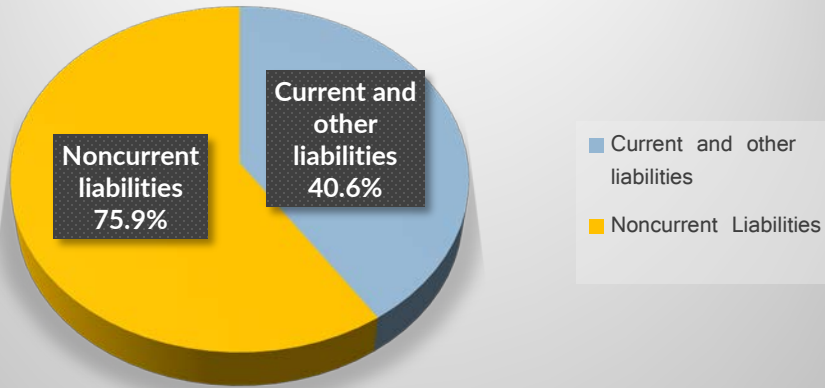
The District's current and other assets (cash, investments, receivables from jurisdictions, prepaid and other assets, etc.) totaled \$8,069,309, which represents 31.8% of total assets (\$25,381,280). Current and other assets increased from 2022 to 2023 by 6.8% \$517,036.

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 68.2% of total assets (\$17,311,971). Capital assets decreased from 2022 to 2023 by 5.2% (\$874,430).

Noncurrent Assets of Governmental Activities at December 31, 2023



Total Liabilities of Governmental Activities at December 31, 2023



The District's net pension asset decreased from \$8,589,538 in 2022 to \$1,365,998 in 2023. Current and other liabilities (accounts payable, accrued expenses, unearned revenue, and the portion of long-term liabilities due within one year) totaled \$6,956,931, representing 40.6% of total liabilities (\$17,128,604). Current

and other liabilities increased by 22.9% (\$1,294,513) from 2022 to 2023. Long-term liabilities (notes payable, net pension liability, lease liability, net other post-employment benefit liability, and employee leave obligations) totaled \$10,174,673, representing 59.4% of total liabilities. Long-term liabilities increased from 2022 to 2023 by 3.3% \$324,307.



Change in Net Position: The District's net position decreased from 2022 to 2023 by 17.2% \$2,117,988.

Change in Net Position

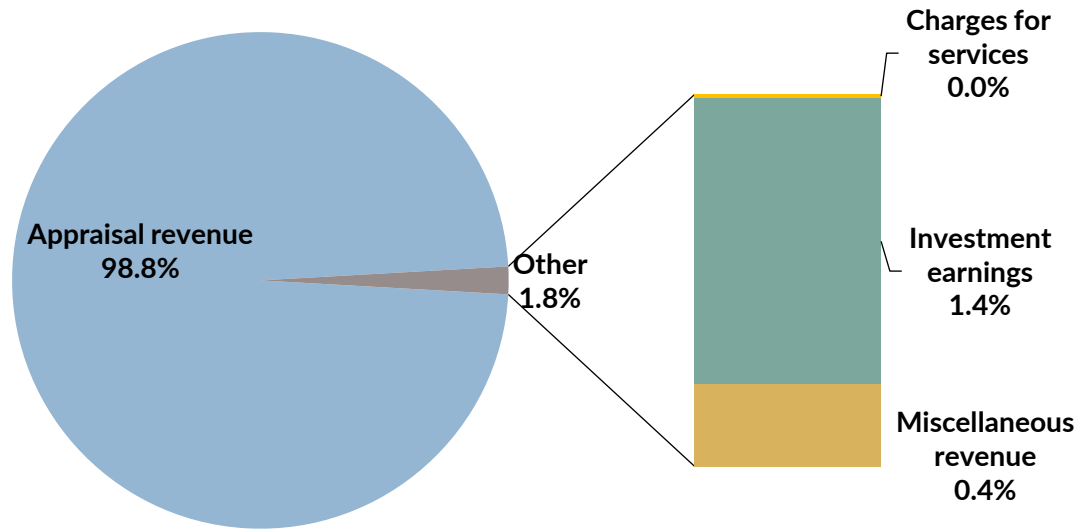
Table A-2

	2023	2022	Increase (Decrease)	Total Percentage Change 2022-2023	Percent of Total
PROGRAM REVENUES:					
Charges for services	\$ 5,103	\$ 9,162	\$ (4,059)	-44.3%	0.0%
GENERAL REVENUES:					
Appraisal assessments	25,683,866	22,786,110	2,897,756	12.7%	98.2%
Less credits to jurisdictions	-	(1,082,402)	1,082,402	0.0%	0.0%
Investment earnings	360,206	165,944	194,262	117.1%	1.4%
Miscellaneous	103,542	83,112	20,430	24.6%	0.4%
Gain on sale of capital assets	-	4,058,669	(4,058,669)	100.0%	0.0%
Total revenues	26,152,717	26,020,595	132,122	0.5%	100.0%
EXPENSES:					
Payroll and related expenses	17,192,077	12,132,981	5,059,096	41.7%	60.8%
Data processing	678,161	582,739	95,422	16.4%	2.4%
Transportation	31,925	19,479	12,446	63.9%	0.1%
Operating supplies	235,725	203,946	31,779	15.6%	0.8%
Rentals	135,754	132,980	2,774	2.1%	0.5%
Legal and professional	5,484,258	4,512,122	972,136	21.5%	19.4%
Utilities and telephone	454,631	625,058	(170,427)	-27.3%	1.6%
Building and equipment	365,910	356,787	9,123	2.6%	1.3%
Insurance	106,474	73,030	33,444	45.8%	0.4%
Other services	2,144,063	2,305,289	(161,226)	-7.0%	7.6%
Interest	118,353	358,310	(239,957)	-67.0%	0.4%
Depreciation expense	1,225,154	1,287,167	(62,013)	-4.8%	4.3%
Amortization expense	98,220	97,511	709	100.0%	0.3%
Total expenses	28,270,705	22,687,399	5,583,306	24.6%	100.0%
Change in net position	(2,117,988)	3,333,196	(5,451,184)	-163.5%	-20.8%
Net position, beginning	12,302,973	8,969,777	3,333,196	100.0%	120.8%
Net Position, ending	\$ 10,184,985	\$ 12,302,973	\$ (2,117,988)	-17.2%	100.0%



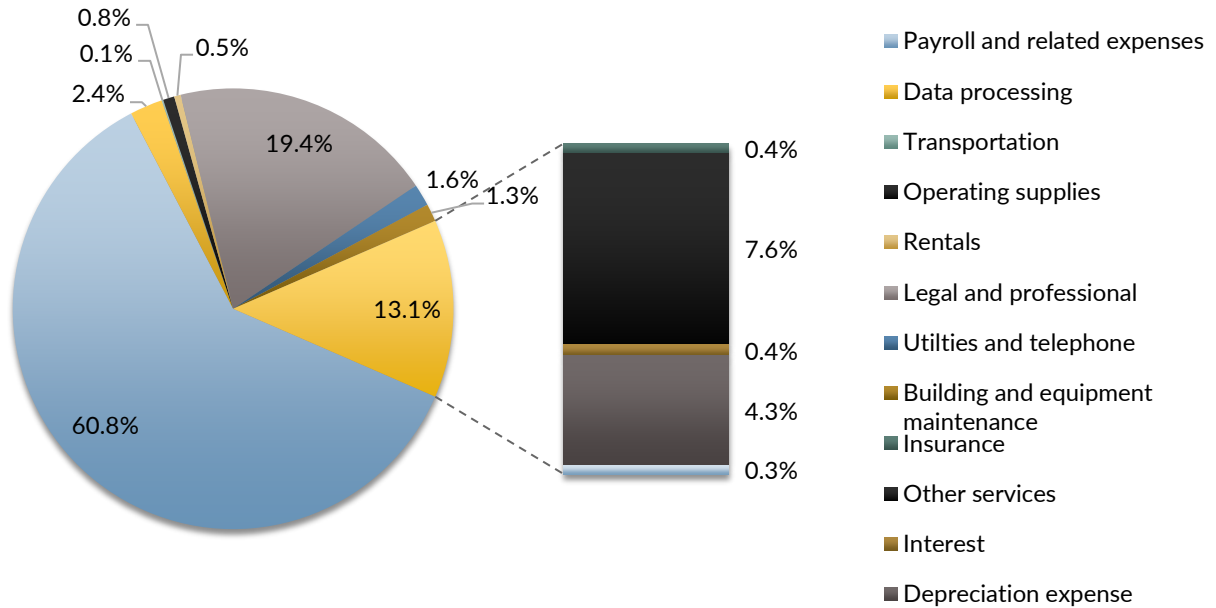
The District's total revenue increased from 2022 to 2023 by 0.5% (\$132,122). Appraisal revenue, generated by the taxing entities of Travis County for appraisal district services as outlined by the Texas Property Tax Code, increased 16.36% (\$4,200,650). Other revenue sources totaled \$468,851, a 81.57% increase from the 2022 total of \$258,218. In 2023, interest rates continued to rise significantly, following the increases seen in 2022. The increase in interest rates contributed to the increase in investment revenues, an increase of \$194,262 from 2022 to 2023.

Revenues of Governmental Activities- by Source Fiscal Year 2023



Total expenses for fiscal year 2023 totaled \$28,270,705. Total expenses increased from 2022 to 2023 by 24.6% (\$5,583,306).

Expenses of Governmental Activities- by Source Fiscal Year 2023



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 (60.8%). These expenses totaled \$17,192,077 in 2023. The payroll and related expenses increased 41.7% (\$5,059,096) from 2022 to 2023.

Change in Net Position

Table A-3

	2023	2022	Increase (Decrease)	Total Percentage Change
Total revenues	\$26,152,717	\$26,020,595	\$ 132,122	0.5%
Less: Total expenses	(28,270,705)	(22,687,399)	(5,583,306)	24.6%
Change in net position	(2,117,988)	3,333,196	(5,451,184)	-163.5%
Net position, beginning of year	12,302,973	8,969,777	3,333,196	37.2%
Net position, end of year	<u>\$10,184,985</u>	<u>\$12,302,973</u>	<u>\$ (2,117,988)</u>	<u>-17.2%</u>



CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets: The District's net capital assets for its governmental activities at the end of fiscal year 2023 totaled \$15,945,973 (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 \$874,430 (5.2%). Table A-4 provides a summary of net capital assets by type for the current and the prior fiscal year.

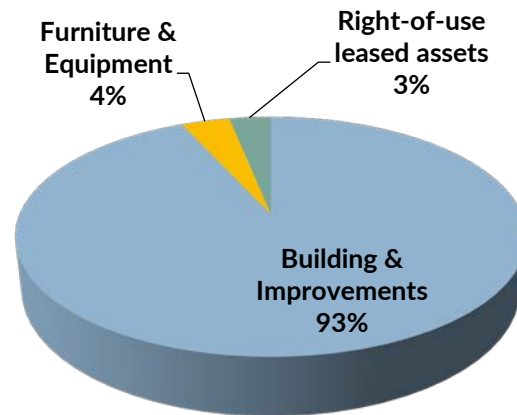
Capital Assets Net of Accumulated Depreciation

Table A-4

	Balance	Balance	Increase (Decrease)	
	December 31, 2023	December 31, 2022	Amount	%
Building and improvements	17,821,163	17,722,800	98,363	0.6%
Less: accumulated depreciation	(2,959,942)	(2,010,056)	(949,886)	47.3%
buildings and improvements, net	14,861,221	15,712,744	(851,523)	-5.4%
Furniture and equipment	3,159,257	3,929,444	(770,187)	-19.6%
Less: accumulated depreciation	(2,574,074)	(3,285,926)	711,852	-21.7%
furniture and equipment, net	585,183	643,518	(58,335)	-9.1%
Right-of-use lease assets	695,300	561,652	133,648	100.0%
Less: accumulated amortization	(195,731)	(97,511)	(98,220)	100.0%
Right-to-use leased assets, net	499,569	464,141	35,428	100.0%
Net capital assets	\$ 15,945,973	\$ 16,820,403	\$ (874,430)	-5.2%
Related debt	(2,905,690)	(3,526,021)	620,331	-17.6%
Governmental activities				
Net investment in capital assets	\$ 13,040,283	\$ 13,294,382	\$ (254,099)	-1.9%



Capital Assets, Net of Accumulated Depreciation at December 31, 2023



Major Capital Asset Additions during fiscal year 2023:

Asset Type ID	Description	Cost
B	WSHP52-D Compressor Replacement	\$ 3,226
NE	Cisco Firepower 2130 Firewall	48,627
NE	Server- Dell PowerEdge R750	18,845
NE	Server- Dell PowerEdge R750	18,845
NE	Server- Dell PowerEdge R750	18,845
NE	Server- Dell PowerEdge R750	18,845
NE	Server- Dell PowerEdge R750	18,845
NE	VMWare Horizon On Prem Deployment Services	36,836
CE	Computer- OptiPlex XE4 Tower XCTO	1,545
CE	Computer- OptiPlex XE4 Tower XCTO	1,545
B	Window Intercom System for Customer Service	22,578
NE	APC Battery Replacement (4 Batteries)	9,220
NE	Switch- Cisco C9500-40X-A 10GB 40 Port Switch	4,400
NE	Switch- Cisco C9500-40X-A 10GB 40 Port Switch	4,400
NE	Server- Dell PowerEdge R740XD Server	2,180
NE	Virtual Load Balancer Appliance	2,355
B	Audio Visual & Conferencing Equipment- Moved to Training Room	11,589
B	Cubicles- BPP Cubicles & Office Furniture for 3rd Floor Relocation	50,876
OE	Barco Clickshare CD-20 Wireless Conferencing System	1,742
OE	LG 75 inch TV for 1st Floor Conference Room	1,382
CE	Precision 3460 Small Form Factor Workstation	1,787
B	Keypad Readers for 4th Floor Break Room Area	10,094
CE	Computer- Precision 3460 SFF BTX Base	1,672
CE	Computer- Precision 3460 SFF BTX Base	1,672
CE	Computer- Precision 3460 SFF BTX Base	1,672
CE	Computer- Precision 3460 SFF BTX Base	1,672
Total		\$ 315,295



Capital asset disposals during fiscal year 2023 include:

Description	Amount
GIS True Automation Appraisal Software	27,500.00
Software- CAMA- True Automation	888,160.00
Acronis Backup & Recovery 11.5 Virtual Edition	1,402.00
Phone System Port Upgrade	5,983.00
Computer- Dell OptiPlex	1,221.00
Computer- Dell OptiPlex	1,221.00
Computer- Dell OptiPlex	1,221.00
Computer- Dell OptiPlex	1,221.00
Computer- Dell OptiPlex	1,221.00
Computer- Dell OptiPlex	1,221.00
Computer- Dell OptiPlex	1,221.00
Computer- Dell OptiPlex	1,221.00
Computer- Dell OptiPlex	1,220.00
Computer- Dell OptiPlex	1,220.00
Computer- Dell OptiPlex	1,220.00
Computer- Dell OptiPlex	1,220.00
Computer- Dell OptiPlex	1,220.00
Computer- Dell OptiPlex	1,220.00
SIP Cordless Phone for IT Help Desk	1,400.00
ARB Recording Equipment	46,809.00
Total	\$ 987,122

In 2023, the district disposed of one major capital asset. It ended its use of the PACS CAMA software and completely transitioned to the True Prodigy system. 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 decreased by \$7,223,54 (84.1%). 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, 2023

Table A-5

	Balance	Balance	Increase (Decrease)	
	December 31, 2023	December 31, 2022	Amount	%
Net pension asset	\$ 1,365,998	\$ 8,589,538	\$ (7,223,540)	-84.1%
Total governmental activities	\$ 1,365,998	\$ 8,589,538	\$ (7,223,540)	-84.1%



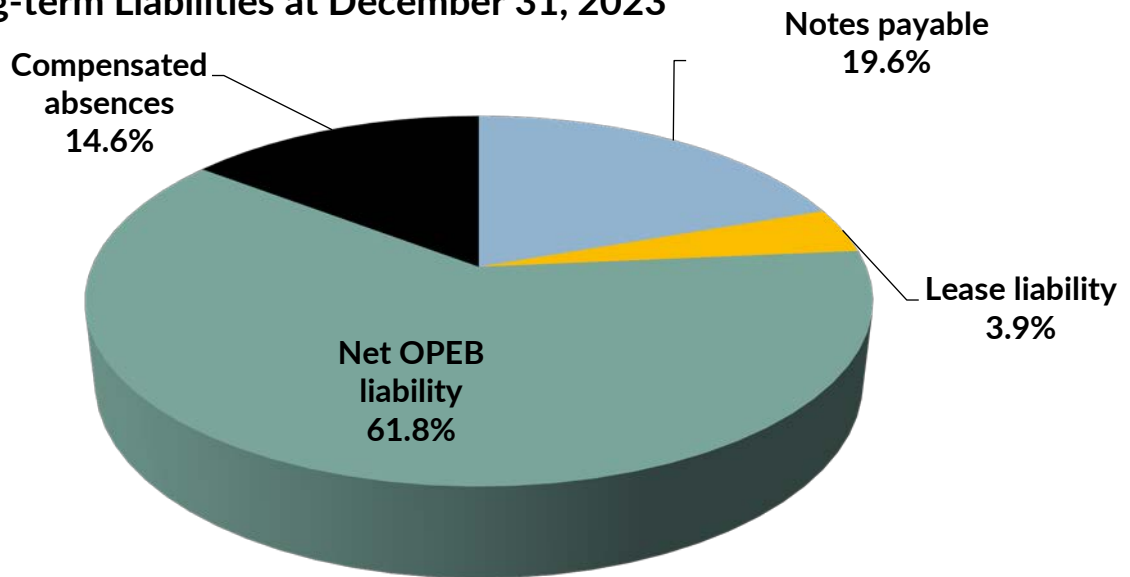
Long-Term Liabilities: Total long-term liabilities increased by \$696,575 (6.0%). Additional information on the District’s long-term liabilities can be found in Note 7 of the accompanying Notes to the Basic Financial Statements.

Long-term Liabilities at December 31, 2023

Table A-5

	Balance	Balance	Increase (Decrease)	
	December 31, 2023	December 31, 2022	Amount	%
Notes payable	\$ 2,421,978	\$ 3,049,189	\$ (627,211)	-20.6%
Lease Liability	483,712	476,832	\$ 6,880	1.4%
Net OPEB liability	7,622,890	6,579,080	1,043,810	15.9%
Compensated absences	1,803,939	1,530,843	273,096	17.8%
Total governmental activities	\$ 12,332,519	\$ 11,635,944	\$ 696,575	6.0%

Long-term Liabilities at December 31, 2023



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 2023, the District's total governmental funds reported an ending fund balance of \$3,281,064, a decrease of \$408,483, or 11.1%. \$483,363 (14.7%) was nonspendable in the form of prepaid items. \$1,109,700 (33.8%) was committed in the form of reserves for future expenditures. \$1,688,001 (51.4%) was unassigned and available for future operational needs.

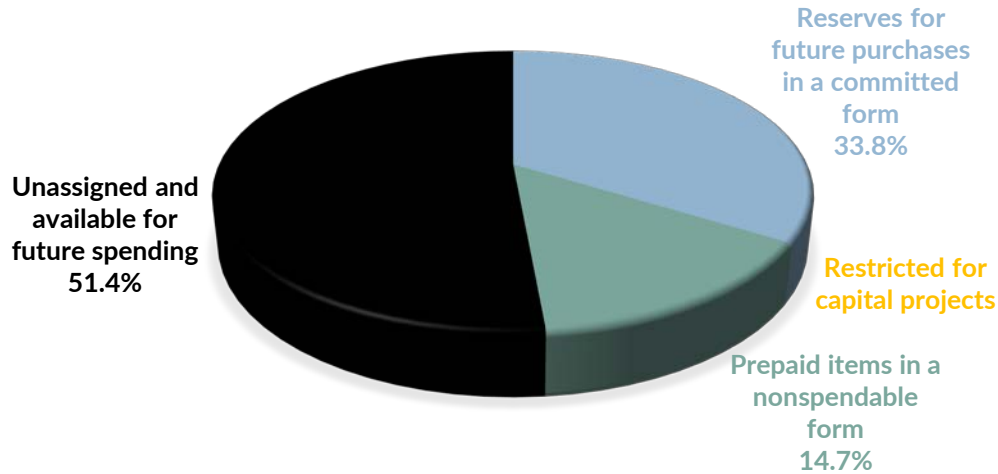
Fund Balance

Table A-6

	2023	2022	Increase (Decrease)	Total Percentage Change 2021-2022	Percent of Total
Committed- reserves	\$ 1,109,700	\$ 1,700,700	\$ (591,000)	-34.8%	33.8%
Restricted	-	-	-	0.0%	0.0%
Nonspendable- prepaid items	483,363	611,153	(127,790)	-20.9%	14.7%
Unassigned	1,688,001	1,377,694	310,307	22.5%	51.4%
Total fund balance	\$ 3,281,064	\$ 3,689,547	\$ (408,483)	-11.1%	100.0%



FUND BALANCE CLASSIFICATIONS AT DECEMBER 31, 2023



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 \$25,795,945 during fiscal year 2023. This represents an increase of 7.7% (\$1,845,168) in total expenditures over the 2022 total of \$23,950,777

	2023	2022		
	Expenditures	Expenditures	\$ Change	% Change
Payroll and related expenses	\$ 15,733,398	\$ 14,987,936	\$ 745,462	5.0%
Data processing	678,161	582,739	95,422	16.4%
Transportation	31,925	19,479	12,446	63.9%
Operating supplies	235,725	203,946	31,779	15.6%
Rentals	15,509	132,980	(117,471)	-88.3%
Legal and professional	5,484,258	4,512,122	972,136	21.5%
Utilities and telephone	454,631	625,058	(170,427)	-27.3%
Building and equipment maintenance	365,910	356,787	9,123	2.6%
Insurance	106,474	73,030	33,444	45.8%
Other services	2,270,831	2,217,763	53,068	2.4%
Capital Outlay	419,123	238,937	180,186	75.4%
Total Expenditures	<u>\$ 25,795,945</u>	<u>\$ 23,950,777</u>	<u>\$ 1,845,168</u>	<u>7.7%</u>



Expenditures for the 850 EAL Holding Corp. totaled \$748,838 for the year ended December 31, 2023. These expenditures were related to the principal and interest payments on the District's note payable for the office building purchase.

850 EAL Holding Corp. Expenditures by Category					
Table A-8					
	2023		2022		
	Expenditures	Expenditures	\$ Change	% Change	
Debt service- principal	\$ 627,211	\$ 6,113,552	\$ (5,486,341)	-89.7%	
Debt service- interest	121,627	380,172	(258,545)	-68.0%	
Other services	-	172,346	(172,346)	100.0%	
Total Expenditures	\$ 748,838	\$ 6,666,070	\$ (5,917,232)	-88.8%	

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 2023.

General Fund Budgetary Comparison					
Table A-9					
	2023				
	Budgeted Amounts			Actual	Variance With
	Original	Increase (Decrease)	Final	Amounts	Final Budget Positive (Negative)
Appraisal services					
Payroll and related expenses	\$ 17,055,032	(758,000)	16,297,032	\$ 15,733,398	\$ 563,634
Data processing	462,100	(1,500)	460,600	678,161	(217,561)
Transportation	16,950	13,750	30,700	31,925	(1,225)
Operating supplies	195,500	48,000	243,500	235,725	7,775
Rentals	150,870	(23,460)	127,410	15,509	111,901
Legal and professional	3,536,189	1,194,250	4,730,439	5,484,258	(753,819)
Utilities and telephone	607,797	(86,000)	521,797	454,631	67,166
Building and equipment					
maintenance	379,418	(31,402)	348,016	365,910	(17,894)
Insurance	74,000	23,460	97,460	106,474	(9,014)
Other services	2,283,241	71,500	2,354,741	2,270,831	83,910
Capital outlay	173,931	140,402	314,333	419,123	(104,790)
Debt service- principal	-	-	-	96,948	(96,948)
Debt service- interest	-	-	-	23,297	(23,297)
Total Expenditures	\$ 24,935,028	\$ 591,000	\$ 25,526,028	\$ 25,916,190	\$ (390,162)



The District's Board of Directors approved the use of committed fund balances (reserve for litigation and reserve for computer equipment) during 2023. 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					
2023					
	Budgeted Amounts			Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Increase (Decrease)	Final		
	Debt service- principal	\$ 374,611	\$ 252,600		
Debt service- interest	374,227	(252,600)	121,627	121,627	-
Total Expenditures	\$ 748,838	\$ -	\$ 748,838	\$ 748,838	\$ -

Next Year's Budget

The fiscal year 2024 General Fund adopted budget totals \$29,884,516, a 16.36% increase over the fiscal year 2023 adopted budget.

	FY 2024 Adopted Budget	FY 2023 Adopted Budget	\$ Change	% Change
General Fund	\$ 29,884,516	\$ 25,683,866	\$ 4,200,650	16.36%

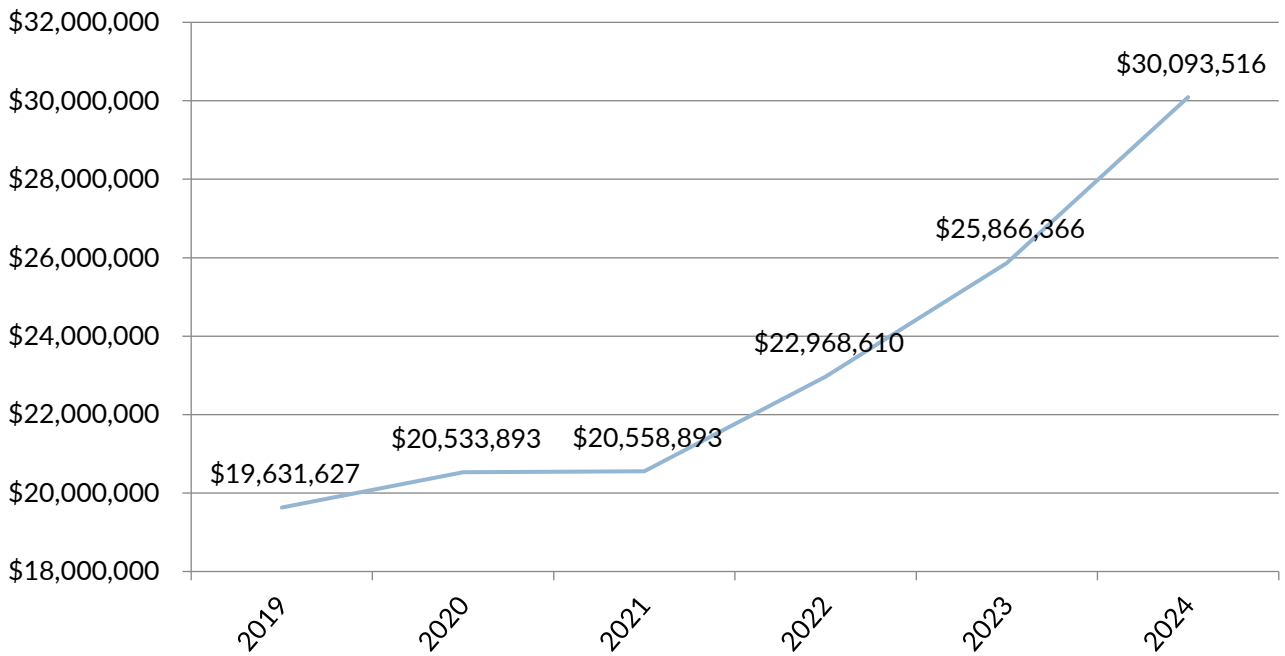
The revenue budget for fiscal year 2023 is \$29,884,516. Since the District uses a balanced budget policy, budgeted assessments to the taxing units must equal budgeted expenditures. Budgeted assessments to the taxing units and budgeted expenditures both total \$29,884,516.

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 2019-2024						
Table A-11						
	2019	2020	2021	2022	2023	2024
Budgeted revenues:						
Appraisal assessments	\$19,486,627	\$20,193,893	\$20,193,893	\$22,786,110	\$25,683,866	\$29,884,516
Other miscellaneous revenue	145,000	340,000	365,000	182,500	182,500	209,000
Total budgeted revenues	\$19,631,627	\$20,533,893	\$20,558,893	\$22,968,610	\$25,866,366	\$30,093,516
Percentage increase over previous year	3.47%	4.60%	0.12%	11.72%	12.62%	16.34%



Budgeted Revenues

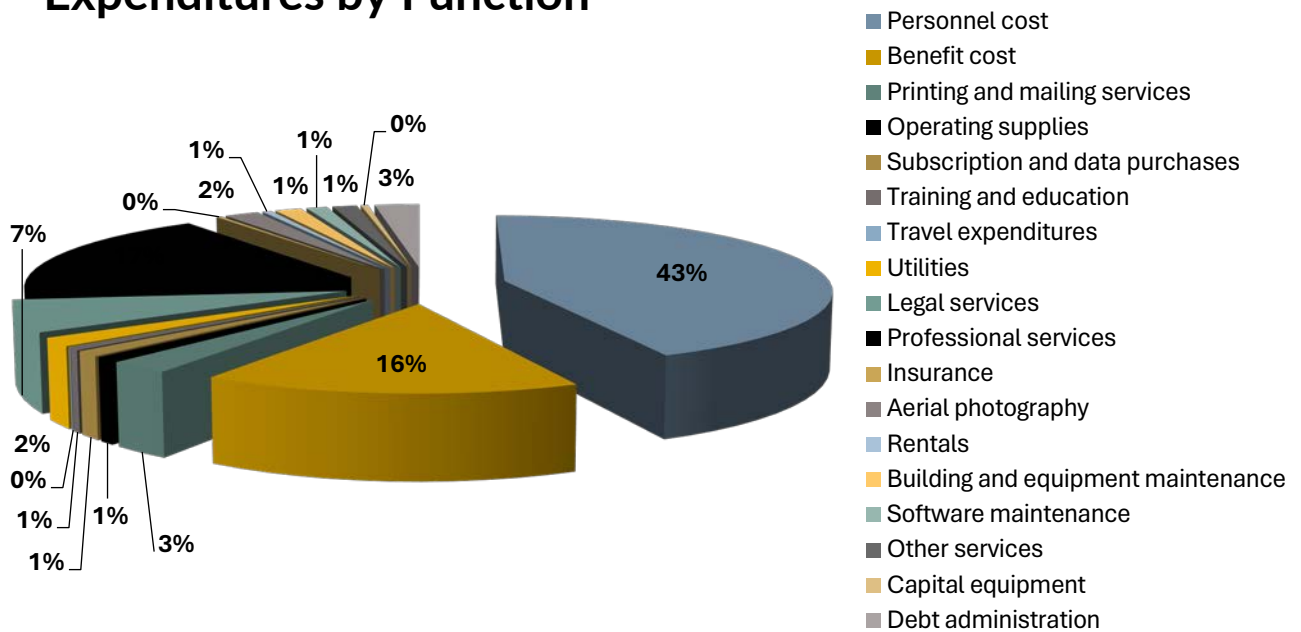


While the District operates as a special purpose government, with only one governmental function, expenditures are broken down by natural expenditure category. The District has 17 different expenditure categories that it budgets for annually. A comparison of the 2023 and 2024 budget by natural expenditure category is provided on the following page.



Expenditures by Category				
Table A-12				
	2024 Budget	2023 Budget	\$ Change	% Change
Expenditures by Category:				
Personnel cost	\$ 12,892,155	\$ 12,561,356	\$ 330,799	2.63%
Benefit cost	4,817,439	4,493,676	323,763	7.20%
Printing and mailing services	809,700	665,819	143,881	21.61%
Operating supplies	226,800	195,500	31,300	16.01%
purchases	352,310	286,560	65,750	22.94%
Training and education	151,790	120,790	31,000	25.66%
Travel expenditures	26,450	16,950	9,500	56.05%
Utilities	555,860	607,797	(51,937)	-8.55%
Legal services	2,042,500	1,715,000	327,500	19.10%
Professional services	5,111,986	1,821,189	3,290,797	180.69%
Insurance	86,678	74,000	12,678	17.13%
Aerial photography	579,260	802,297	(223,037)	-27.80%
Rentals	153,320	150,870	2,450	1.62%
maintenance	444,290	379,418	64,872	17.10%
Software maintenance	350,467	462,100	(111,633)	-24.16%
Other services	411,697	407,775	3,922	0.96%
Capital equipment	122,976	173,931	(50,955)	-29.30%
Debt administration	748,838	748,838	-	-0.05%
Total Expenditures	\$ 29,884,516	\$ 25,683,866	\$ 4,200,650	16.36%

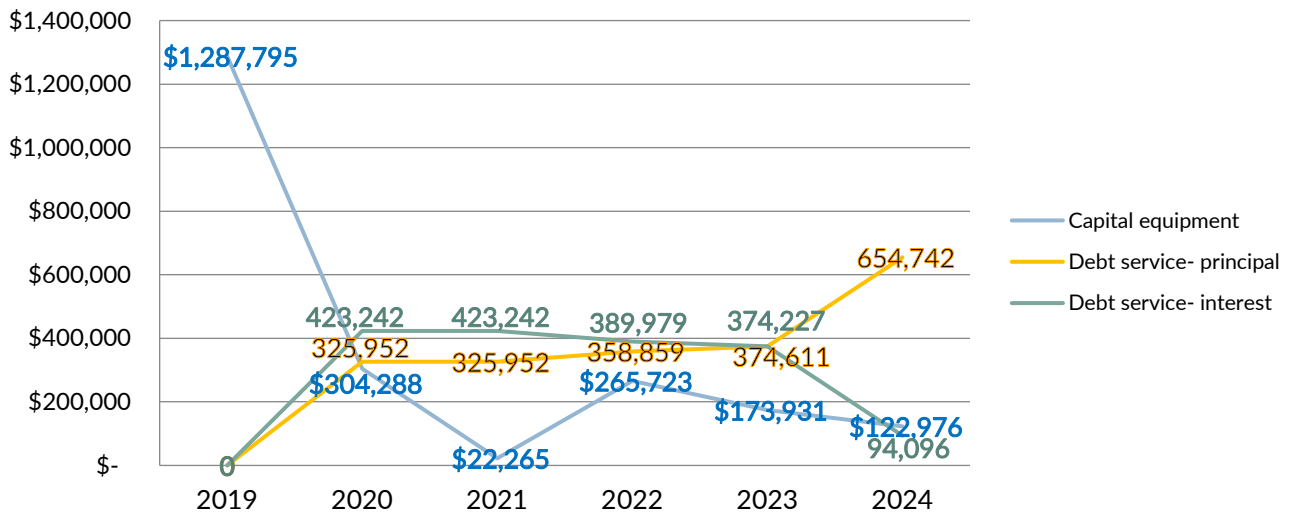
Expenditures by Function



The table and graph below outline the capital expenditures and debt function for the fiscal year 2024 and the previous five fiscal years' budget histories.

Capital Expenditures & Debt Administration FY 2019-2024						
Table A-13						
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Capital Expenditures:						
Capital equipment	\$ 1,287,795	\$ 304,288	\$ 22,265	\$ 265,723	\$ 173,931	\$ 122,976
Debt service- principal	-	325,952	325,952	358,859	374,611	654,742
Debt service- interest	-	423,242	423,242	389,979	374,227	94,096
Total capital expenditures	<u>\$ 1,287,795</u>	<u>\$ 1,053,482</u>	<u>\$ 771,459</u>	<u>\$ 1,014,561</u>	<u>\$ 922,769</u>	<u>\$ 871,814</u>

Capital Expenditures FY 2019-2024



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, 2023

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 3,464,679
Short-term investments	4,068,984
Receivables	52,283
Prepaid expenses and other assets	<u>483,363</u>
Total current assets	8,069,309
Noncurrent assets:	
Net pension asset	1,365,998
Capital assets	
Depreciable capital assets, net	15,446,404
Right-of-use leased assets, net	<u>499,569</u>
Total noncurrent assets	<u>17,311,971</u>
TOTAL ASSETS	\$ 25,381,280
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources	<u>3,849,406</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 3,849,406
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	797,850
Unearned revenue	3,990,395
Accrued interest payable	7,840
Notes payable, due within one year	654,742
Lease liability, due within one year	88,602
Employees' compensable leave, due within one year	<u>1,414,502</u>
Total current liabilities	\$ 6,953,931



TRAVIS CENTRAL APPRAISAL DISTRICT

Statement Of Net Position (Cont.)

December 31, 2023

Noncurrent liabilities:	
Notes payable	\$ 1,767,236
Net other post-employment benefit liability	7,622,890
Lease liability	395,110
Employees' compensable leave	<u>389,437</u>
Total noncurrent liabilities	<u>10,174,673</u>
TOTAL LIABILITIES	17,128,604
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources	<u>1,917,097</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	1,917,097
NET POSITION	
Investment in capital assets	13,040,283
Restricted for pension	1,365,998
Unrestricted	<u>(4,221,296)</u>
TOTAL NET POSITION	<u>\$ 10,184,985</u>



TRAVIS CENTRAL APPRAISAL DISTRICT

Statement of Activities

For the year ended December 31, 2023

Functions/Programs	Expenses	Program Revenues	Net (Expense) Revenue and Change in Net Position
		Charges for Services	Primary Governmental Activities
Primary Government			
Governmental Activities			
Appraisal services:			
Payroll and related expenses	\$ 17,192,077	\$ -	\$ (17,192,077)
Data processing	678,161	5,103	(673,058)
Transportation	31,925	-	(31,925)
Operating supplies	235,725	-	(235,725)
Rentals	135,754	-	(135,754)
Legal and professional	5,484,258	-	(5,484,258)
Utilities and telephone	454,631	-	(454,631)
Building and equipment maintenance	365,910	-	(365,910)
Insurance	106,474	-	(106,474)
Other services	2,144,063	-	(2,144,063)
Interest expense	118,353	-	(118,353)
Depreciation expense	1,225,154	-	(1,225,154)
Amortization Expense	98,220	-	(98,220)
Total Governmental Activities	28,270,705	5,103	(28,265,602)
Total Primary Government	\$ 28,270,705	\$ 5,103	\$ (28,265,602)
General Revenues:			
Assessments			25,683,866
Refund of appraisal assessments			-
Investment income			360,206
Miscellaneous revenue			103,542
Total General Revenues			26,147,614
Change in Net Position			(2,117,988)
Beginning Net Position			12,302,973
Ending Net Position			\$ 10,184,985



Fund Financial Statements



TRAVIS CENTRAL APPRAISAL DISTRICT
 Governmental Funds Balance Sheet
 December 31, 2023

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 3,464,679	\$ -	\$ 3,464,679
Short-term investments	4,068,984	-	4,068,984
Receivables	52,283	-	52,283
Prepaid items	<u>483,363</u>	<u>-</u>	<u>483,363</u>
TOTAL ASSETS	<u>\$ 8,069,309</u>	<u>\$ -</u>	<u>\$ 8,069,309</u>
 LIABILITIES			
Accounts payable and accrued expenditures	797,850	-	797,850
Unearned revenue	3,990,395	-	3,990,395
TOTAL LIABILITIES	4,788,245	-	4,788,245
 FUND BALANCES			
Fund balance, committed	1,109,700	-	1,109,700
Fund balance, restricted	-	-	-
Fund balance, nonspendable	483,363	-	483,363
Fund balance, unassigned	<u>1,688,001</u>	<u>-</u>	<u>1,688,001</u>
TOTAL FUND BALANCES	<u>3,281,064</u>	<u>-</u>	<u>3,281,064</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 8,069,309</u>	 <u>\$ -</u>	 <u>\$ 8,069,309</u>



TRAVIS CENTRAL APPRAISAL DISTRICT

Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position

December 31, 2023

	<u>December 31,</u> <u>2023</u>
Total fund balance- governmental fund	\$ 3,281,064
 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	1,365,998
 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	15,446,404
Right-of-use lease assets	499,569
	<u>15,945,973</u>
Deferred outflows of resources for pension and OPEB-related items were reported in the Statement of Net Position.	3,849,406
 Long-term liabilities are not payable in the current period and are not reported in the fund financial statements:	
Compensated absences	(1,803,939)
Interest payable	(7,840)
Notes payable	(2,421,978)
Lease liability	(483,712)
Other post-employment benefit liability	(7,622,890)
	<u>(12,340,359)</u>
Deferred inflows of resources for pension and OPEB-related items were reported in the Statement of Net Position.	<u>(1,917,097)</u>
 Net position of governmental activities	 <u>\$ 10,184,985</u>



TRAVIS CENTRAL APPRAISAL DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balance

For the year ended December 31, 2023

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
REVENUES			
Appraisal assessments	\$ 25,683,866	\$ -	\$ 25,683,866
Refund of appraisal assessments	-	-	-
Net appraisal assessments	25,683,866	-	25,683,866
Investment earnings	360,206	-	360,206
Charges for services	5,103	-	5,103
Miscellaneous revenue	103,542	-	103,542
TOTAL REVENUE	26,152,717	-	26,152,717
EXPENDITURES			
Appraisal services			
Payroll and related expenditures	15,733,398	-	15,733,398
Data processing	678,161	-	678,161
Transportation	31,925	-	31,925
Operating supplies	235,725	-	235,725
Rentals	15,509	-	15,509
Legal and professional	5,484,258	-	5,484,258
Utilities and telephone	454,631	-	454,631
Building and equipment maintenance	365,910	-	365,910
Insurance	106,474	-	106,474
Other services	2,270,831	-	2,270,831
Capital outlay	419,123	-	419,123
Debt Service- Principal	96,948	627,211	724,159
Debt Service- Interest	23,297	121,627	144,924
TOTAL EXPENDITURES	25,916,190	748,838	26,665,028
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	236,527	(748,838)	(512,311)
OTHER FINANCING SOURCES (USES):			
Proceeds from lease	103,828	-	103,828
Transfers in	-	748,838	748,838
Transfers out	(748,838)	-	(748,838)
TOTAL OTHER FINANCING SOURCES (USES)	(645,010)	748,838	103,828
NET CHANGE IN FUND BALANCE	(408,483)	-	(408,483)
FUND BALANCE, beginning of year	3,689,547	-	3,689,547
FUND BALANCE, end of year	<u>\$ 3,281,064</u>	<u>\$ -</u>	<u>\$ 3,281,064</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, 2023

	<u>December 31,</u> <u>2023</u>
Net change in fund balance- governmental fund	\$ (408,483)
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.	315,295
Current year additions to right-to-use leased assets are expenditures in the fund financial statements but are shown as increases in capital assets in the government-wide financial statements.	133,648
Depreciation and amortization expense on capital assets are reported in the statement of activities but do not require the use of current financial resources. Therefore, they are not reported as expenditures in the governmental fund.	
Depreciation expense	(1,225,154)
Amortization expense	<u>(98,220)</u>
	(1,323,374)
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.	3,274
Some increases and inflows in the statement of activities do not require the use of current financial resources and are therefore not reported as increases or inflows in governmental funds.	
Pensions	(807,357)
Other post-employment benefits	<u>(378,226)</u>
	(1,185,583)
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds and does not influence net position.	627,211
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.	96,948
Proceeds from capital leases are shown as other financing sources in the governmental fund, but increase long-term liabilities in the statement of net position and is not a revenue source on the statement of activities.	(103,828)
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.	(273,096)
Change in net position of governmental activities	<u><u>\$ (2,117,988)</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 can 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 on 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 on 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. The 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 the 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 that 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, 2023, the District's total OPEB liability for these retiree benefits was \$7,622,890. 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	\$ 483,363
Total nonspendable	<u>483,363</u>
Committed	
Reserve for computer equipment	89,594
Reserve for network infrastructure	350,000
Reserve for technology enhancements	154,192
Reserve for litigation	365,914
Reserve for market data purchases	150,000
Total committed	<u>1,109,700</u>
Unassigned	<u>1,688,001</u>
Total Fund Balance	<u><u>\$ 3,281,064</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, 2023, the District did not refund any excess funds to the taxing entities.

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. 96

As of January 1, 2023, the District adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. 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. The implementation had no significant effect on the District's financial statements.

New Accounting Pronouncements

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 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. 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 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, 2023, are as follows:

	General Fund	Special Revenue Fund	Total Governmental Funds
Cash	\$ 3,464,679	\$ -	\$ 3,464,679
State Pool (Tex Pool)	<u>4,068,984</u>	<u>-</u>	<u>4,068,984</u>
	<u>\$ 7,533,663</u>	<u>\$ -</u>	<u>\$ 7,533,663</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, 2023, 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, the 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 2023, 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, 2023, 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, 2023, 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 33.5% receivables from employees for elected benefits and 66.5% receivables from other sources.

	<u>Balance</u>	<u>Percentage of Total Receivables</u>
Receivable from employees	\$ 17,514	33.5%
Receivable from other sources	34,769	66.5%
	<u>\$ 52,283</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, 2023, were:

	<u>Transfers In</u> <u>850 EAL</u> <u>Holding Corp.</u>
<u>Transfers Out</u>	
General Fund	\$ 748,838
Total	<u>\$ 748,838</u>



Note 5. Capital Assets

	Balance December 31, 2022	Additions	Retirements	Balance December 31, 2023
Capital assets being depreciated				
Building and improvements	\$ 17,722,801	\$ 98,362	\$ -	\$ 17,821,163
Furniture and equipment	3,929,446	216,933	(987,122)	3,159,257
Total capital assets being depreciated	21,652,247	315,295	(987,122)	20,980,420
Building and improvements	2,010,056	949,886	-	2,959,942
Furniture and equipment	3,285,928	275,268	(987,122)	2,574,074
Total accumulated depreciation	5,295,984	1,225,154	(987,122)	5,534,016
Sub-total	16,356,263	(909,859)	-	15,446,404
Right-of-use leased asset being amortized				
Right-to-use leased equipment	561,652	133,648	-	695,300
Total right-to-use assets being amortized	561,652	133,648	-	695,300
Accumulated amortization on right-to-use leased equipment	97,511	98,220	-	195,731
Total accumulated amortization	97,511	98,220	-	195,731
Net right-to-use leased assets	464,141	35,428	-	499,569
Governmental activities capital assets, net	\$ 16,820,404	\$ (874,431)	\$ -	\$ 15,945,973



Note 6. Long-Term Assets

The following is a summary of long-term asset transactions of the District for the year ended December 31, 2023:

	Balance December 31, 2022	Increase	Decrease	Balance December 31, 2023	Due Within One Year
Net pension asset (liability)	\$ 8,589,538	\$ 3,144,056	\$ (10,367,596)	\$ 1,365,998	\$ -
Total governmental activities	<u>\$ 8,589,538</u>	<u>\$ 3,144,056</u>	<u>\$ (10,367,596)</u>	<u>\$ 1,365,998</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, 2023:

	Balance December 31, 2022	Increase	Decrease	Balance December 31, 2023	Due Within One Year
Notes payable	\$ 3,049,189	\$ -	\$ (627,211)	\$ 2,421,978	\$ 654,742
Lease payable, equipment	476,832	103,828	(96,948)	483,712	88,602
Net OPEB liability,	6,579,081	1,169,796	(125,987)	7,622,890	-
Compensated absences	1,530,843	939,932	(666,836)	1,803,939	1,414,502
Total governmental activities	<u>\$ 11,635,945</u>	<u>\$ 2,213,556</u>	<u>\$ (1,516,982)</u>	<u>\$ 12,332,519</u>	<u>\$ 2,157,846</u>

Lease Payable

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

Year Ending Dec. 31	Principal	Interest	Total
2024	\$ 88,602	\$ 22,173	\$ 110,775
2025	94,340	17,539	111,879
2026	100,316	12,677	112,993
2027	106,609	7,508	114,117
2028	93,845	2,086	95,931
Total	<u>\$ 483,712</u>	<u>\$ 61,983</u>	<u>\$ 545,695</u>



Note 7. Long-Term Liabilities

Notes Payable

On June 7, 2019, 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 \$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. The note was recast in 2022 after the sale of the Cross Park office location, changing the maturity date to 2027. Future payments for this note payable as of December 31, 2023, are as follows:

<u>Year Ending Dec. 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 654,742	\$ 94,096	\$ 748,838
2025	683,482	65,356	748,838
2026	713,483	35,355	748,838
2027	370,271	6,038	376,309
Total	<u>\$ 2,421,978</u>	<u>\$ 200,845</u>	<u>\$ 2,622,823</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, 2023, the District has recognized a right-to-use asset of \$695,300 and a lease liability of \$483,712. During the fiscal year, the District recorded \$98,220 in amortization expense and \$23,297 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 a 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 the 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, 2022, the following employees were covered by the benefit terms:

Members:	Dec. 31, 2021	Dec. 31, 2022
Inactive employees entitled to but not yet receiving benefits	138	147
Number of active employees	107	142
Average monthly salary	\$ 5,478	\$ 5,516
Average age	43.37	42.11
Average length of service in years	8.1	6.97
Inactive employees (or their beneficiaries) receiving benefits:		
Number of benefit recipients	90	96
Average monthly benefit	\$ 2,578	\$ 2,656

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, 2021	December 31, 2022
Measurement date	December 31, 2021	December 31, 2022
Employer's fiscal year	December 31, 2022	December 31, 2023



Note 9. Defined Benefit Pension Plan- Continued

Actuarial Assumptions (Cont.)

The total pension liability in the December 31, 2022 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, 2022, 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, 2021	December 31, 2022
Total pension liability	\$50,750,785	\$54,594,965
Fiduciary net position	59,340,323	55,960,963
Net pension liability/(asset)	(8,589,538)	(1,365,998)
Fiduciary net position as a % of total pension liability	116.9%	102.5%
Pensionable covered payroll ⁽¹⁾	7,440,033	8,642,678
Net pension liability as a % of covered payroll	-115.5%	-15.8%

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 2023 information for a 10-year time horizon. Note that the valuation assumptions for long-term expected return are re-assessed at a minimum of every four years and are 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%



Note 9. Defined Benefit Pension Plan- Continued

Long-term Expected Rate of Return (Cont.)

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%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
International Equities- Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.95%
International Equities- Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.95%
Investment Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash Pay Index	9.00%	3.39%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	7.60%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.20%
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.

	1% Decrease (6.60%)	Current Discount Rate (7.60%)	1% Increase (8.600%)
Total pension liability	\$61,230,252	\$54,594,965	\$48,999,370
Fiduciary net position	55,960,963	55,960,963	55,960,963
Net Pension liability/(asset)	\$5,269,289	(\$1,365,998)	(\$6,961,593)

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, 2021	\$ 50,750,785	\$ 59,340,323	\$ (8,589,538)
Changes for the year:			
Service cost	1,130,290		1,130,290
Interest on total pension liability ⁽¹⁾	3,830,850		3,830,850
Effect of plan changes ⁽²⁾	1,294,296		1,294,296
Effect of economic/demographic gains	594,083		594,083
Effect of assumptions changes or	-		-
Refund of contributions	(19,521)	(19,521)	-
Benefit payments	(2,985,818)	(2,985,818)	-
Administrative expense		(32,794)	32,794
Member contributions		604,987	(604,987)
Net investment income		(3,485,283)	3,485,283
Employer contributions		2,478,479	(2,478,479)
Other ⁽³⁾		60,590	(60,590)
Net changes	3,844,180	(3,379,360)	7,223,540
Balances as of December 31, 2022	\$ 54,594,965	\$ 55,960,963	\$ (1,365,998)

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

(2) Reflects plan changes adopted effective in 2023.

(3) Relates to the 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, 2023 was \$1,818,624.

Pension Expense/ (Income)	<u>January 1 to December 31, 2022</u>
Service cost	\$1,130,290
Interest on total pension liability ⁽¹⁾	3,830,850
Effect of plan changes	1,294,296
Administrative expenses	32,794
Member contributions	(604,987)
Expected investment return, net of investment expenses	(4,513,816)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	26,754
Recognition of assumption changes or inputs	571,866
Recognition of investment gains or losses	111,167
Other ⁽²⁾	<u>(60,590)</u>
 Pension expense/(income)	 \$ 1,818,624

⁽¹⁾ 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, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ 80,801	\$ 445,562
Changes of assumptions	45,829	617,697
Net difference between projected and actual earnings on	-	1,034,898
Contributions made subsequent to measurement date ⁽¹⁾	N/A	1,027,834
Total	<u>\$ 126,630</u>	<u>\$ 3,125,991</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 \$1,027,834 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as pension expense as follows:

Year ended December 31:

2024	\$	(71,987)
2025		112,911
2026		330,785
2027		1,599,818
2028		-
Thereafter ⁽¹⁾		-
Total	\$	1,971,527

⁽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, 2023, the District reported a payable of \$216,030 for the outstanding amount of contributions to the pension plan for December 2023 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.



Note 10. Other Retirement Plans- Continued

Defined Contribution Plan (Cont.)

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).

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 2023, 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 2023 was \$10,219,353. The District contributed a total of \$520,641 on December 21, 2023.

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, 2023, 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%

The valuation date is January 1, 2021. This is the date as of which the actuarial valuation is performed. The measurement date is December 31, 2023. This is the date as of which the total OPEB liability is determined. There have been no significant changes between the valuation date and the fiscal year end.

As of the valuation date, the following employees were covered by the benefit terms:

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.

OPEB Liability/ (Asset)	<u>December 31, 2022</u>	<u>December 31, 2023</u>
Total OPEB Liability	\$ 6,579,081	\$ 7,622,890
Covered Payroll	8,642,669	10,640,326
Total OPEB Liability as a % of covered payroll	76.12%	71.64%

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.

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>2023</u>
Discount rate	3.26%
20 Year Tax-Exempt Municipal Bond Yield	3.26%

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

Mortality rates used in the January 1, 2023, 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

The following presents the total OPEB liability of the Travis Central Appraisal District, calculated using the discount rate of 3.26%, 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 (2.26%) or 1 percentage point higher (4.26%) than the current rate.

	<u>1% Decrease (2.26%)</u>	<u>Current Trend Rate (3.26%)</u>	<u>1% Increase (4.26%)</u>
Total OPEB liability	\$8,908,634	\$7,622,890	\$6,591,344

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	\$6,276,229	\$7,622,890	\$9,377,492



Note 11. Other Post-Employment Benefits- Continued

Changes in the Total OPEB Liability

	Increase (Decrease)
	Total OPEB Liability
Total OPEB Liability, beginning	\$6,579,081
Changes for the year:	
Service cost	394,081
Interest on total pension liability	257,943
Effect of plan changes	-
Effect of economic/demographic gains or losses	-
Effect of assumptions changes or inputs	-
Claims cost	-
Trend rates	-
Mortality table	(46,818)
Discount rate	517,772
Benefit payments	(79,169)
Net changes	1,043,809
Total OPEB Liability, ending	\$7,622,890

OPEB Expense

The District recognized OPEB expense of \$457,395 for the year ended December 31, 2023.

	January 1 to December 31, 2023
OPEB Expense/ (Income)	
Service cost	\$ 394,081
Interest on total pension liability ⁽¹⁾	257,943
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	(188,434)
OPEB Expense	\$ 457,395



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, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ 26,020	\$ -
Changes of assumptions	1,764,447	723,415
Total	<u>\$ 1,790,467</u>	<u>\$ 723,415</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:

2024	\$ (194,629)
2025	(194,629)
2026	(194,629)
2027	(274,098)
2028	(231,341)
Thereafter ⁽¹⁾	<u>22,274</u>
Total	\$(1,067,052)

- ⁽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 2023 fiscal year. A refund will not be issued to the taxing entities during the 2024 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
Capitol Appraisal Group	January 1, 2024 - December 31, 2025	\$ 330,775
Cyclomedia	January 1, 2023- December 31, 2028	\$ 1,800,000
True Prodigy	Until Terminated	\$ 931,559 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, 2023, 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, 2023. Settlement amounts have neither exceeded insurance coverage for the year ended December 31, 2023 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	30.19%	\$7,753,029
City of Austin	16.04%	\$4,118,651
Travis County	15.40%	\$3,956,099

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.





Required Supplementary Information



TRAVIS CENTRAL APPRAISAL DISTRICT

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

Year Ended December 31, 2023

	Budgeted Amounts			Actual Amounts	Variance With Final Budget
	Original	Line Item TXFR	Amended		Positive (Negative)
REVENUES					
Assessments	\$ 25,683,866	\$ -	\$ 25,683,866	\$ 25,683,866	\$ -
Refunds of appraisal assessments	-	-	-	-	-
Net appraisal assessments	25,683,866	-	25,683,866	25,683,866	-
Investment earnings	51,000	-	51,000	360,206	309,206
Charges for services	26,500	-	26,500	5,103	(21,397)
Miscellaneous revenue	105,000	-	105,000	103,542	(1,458)
Total revenue	25,866,366	-	25,866,366	26,152,717	286,351
EXPENDITURES					
Appraisal Services					
Payroll and related expenses	17,055,032	(758,000)	16,297,032	15,733,398	563,634
Data processing	462,100	(1,500)	460,600	678,161	(217,561)
Transportation	16,950	13,750	30,700	31,925	(1,225)
Operating Supplies	195,500	48,000	243,500	235,725	7,775
Rentals	150,870	(23,460)	127,410	15,509	111,901
Legal and professional	3,536,189	1,194,250	4,730,439	5,484,258	(753,819)
Utilities and telephone	607,797	(86,000)	521,797	454,631	67,166
Building and equipment maintenance	379,418	(31,402)	348,016	365,910	(17,894)
Insurance	74,000	23,460	97,460	106,474	(9,014)
Other services	2,283,241	71,500	2,354,741	2,270,831	83,910
Capital Outlay	173,931	140,402	314,333	419,123	(104,790)
Debt service- principal	-	-	-	96,948	(96,948)
Debt service- interest	-	-	-	23,297	(23,297)
Total expenditures	24,935,028	591,000	25,526,028	25,916,190	(390,162)
EXCESS (DEFICIENCY) OF REVENUES	931,338	591,000	340,338	236,527	(103,811)
OTHER FINANCING SOURCES (USES):					
Proceeds from lease	-	-	-	103,828	103,828
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(748,838)	(748,838)
TOTAL OTHER FINANCING	-	-	-	(645,010)	(645,010)
NET CHANGE IN FUND BALANCE	931,338	591,000	340,338	(408,483)	(748,821)
FUND BALANCES, beginning of year	3,689,547	-	3,689,547	3,689,547	-
FUND BALANCES, end of year	\$ 4,620,885	\$ 591,000	\$ 4,029,885	\$ 3,281,064	\$ (748,821)

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



TRAVIS CENTRAL APPRAISAL DISTRICT

Schedule Of Revenues, Expenditures, And Changes in Fund Balances- Budget to Actual 850 EAL Holding Corp. (Major Special Revenue Fund)
Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Amended		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	-	-	-	-
Capital Outlay	-	-	-	-
Debt service- principal	374,611	627,211	627,211	-
Debt service- interest	374,227	121,627	121,627	-
Total expenditures	748,838	748,838	748,838	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(748,838)	(748,838)	(748,838)	-
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	748,838	748,838
Transfers out	-	-	-	-
TOTAL OTHER FINANCING	-	-	748,838	748,838
NET CHANGE IN FUND BALANCE	(748,838)	(748,838)	-	748,838
FUND BALANCES, beginning of year	-	-	-	-
FUND BALANCES, end of year	<u>\$ (748,838)</u>	<u>\$ (748,838)</u>	<u>\$ -</u>	<u>\$ 748,838</u>

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		
	2022	2021	2020
Total pension liability			
Service cost	\$ 1,130,290	\$ 1,155,996	\$ 1,000,635
Interest on total pension liability	3,830,850	3,703,008	3,585,038
Effect of plan changes	1,294,296	-	-
Effect of assumption changes or inputs	-	(137,489)	2,470,785
Effect of economic/demographic (gains) or losses	594,083	(104,533)	(183,824)
Benefit payments, including refunds of employee contributions	(3,005,339)	(2,816,423)	(2,317,886)
Net change in total pension liability	3,844,180	1,800,559	4,554,748
Total pension liability—beginning	50,750,785	48,950,226	44,395,477
Total pension liability—ending (a)	\$ 54,594,965	\$ 50,750,785	\$ 48,950,226
Fiduciary Net Position			
Employer contributions	\$ 2,478,479	\$ 645,795	\$ 623,419
Member contributions	604,987	520,802	484,881
Investment income, net of investment expenses	(3,485,283)	10,840,142	4,819,196
Benefit payments, including refunds of employee contributions	(3,005,339)	(2,816,423)	(2,317,886)
Administrative expense	(32,794)	(32,104)	(36,743)
Other	60,590	(32,912)	(31,168)
Net change in plan fiduciary net position	(3,379,360)	9,125,300	3,541,699
Plan fiduciary net position—beginning	59,340,323	50,215,022	46,673,323
Plan fiduciary net position—ending (b)	\$ 55,960,963	\$ 59,340,323	\$ 50,215,022
District's net pension liability—ending (a) - (b)	\$ (1,365,998)	\$ (8,589,538)	\$ (1,264,797)
Fiduciary net position as a % of total pension liability	102.50%	116.92%	102.58%
Pensionable covered payroll	\$ 8,642,678	\$ 7,440,033	\$ 6,926,874
Net pension liability as a % of covered payroll	-15.81%	-115.45%	-18.26%

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

2019	2018	2017	2016	2015	2014	2013
\$ 1,061,047	\$ 1,068,956	\$ 1,035,937	\$ 1,106,017	\$ 915,763	\$ 943,683	NA
3,419,390	3,245,514	3,070,540	2,853,801	2,653,404	2,494,541	NA
-	-	-	-	(185,075)	-	NA
-	-	201,932	-	375,095	-	NA
(163,865)	(154,208)	(424,938)	(201,743)	181,351	(229,332)	NA
<u>(2,108,416)</u>	<u>(1,906,998)</u>	<u>(1,611,370)</u>	<u>(1,541,959)</u>	<u>(1,394,140)</u>	<u>(1,262,607)</u>	NA
<u>2,208,156</u>	<u>2,253,264</u>	<u>2,272,101</u>	<u>2,216,116</u>	<u>2,546,397</u>	<u>1,946,285</u>	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>30,953,159</u>	NA
<u>\$ 44,395,477</u>	<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>	NA
\$ 1,267,625	\$ 1,295,861	\$ 1,532,648	\$ 1,207,300	\$ 2,237,182	\$ 2,136,607	NA
492,965	503,946	479,363	469,506	474,491	438,056	NA
6,638,680	(771,229)	5,222,195	2,450,741	(438,601)	1,932,837	NA
(2,108,416)	(1,906,998)	(1,611,370)	(1,541,959)	(1,394,140)	(1,262,607)	NA
(35,567)	(32,468)	(27,488)	(26,619)	(23,481)	(23,479)	NA
(5,354)	958	5,110	230,754	51,627	56,563	NA
<u>6,249,933</u>	<u>(909,930)</u>	<u>5,600,457</u>	<u>2,789,723</u>	<u>907,078</u>	<u>3,277,976</u>	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>28,758,085</u>	NA
<u>\$ 46,673,323</u>	<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>	NA
<u>\$ (2,277,846)</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>	NA
105.13%	95.82%	103.50%	94.88%	92.94%	97.38%	NA
\$ 7,042,361	\$ 7,199,228	\$ 6,848,043	\$ 6,707,224	\$ 6,778,445	\$ 6,257,940	NA
-32.34%	24.50%	-20.43%	28.76%	36.92%	13.80%	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
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	1,028,479	2,478,479	(1,450,000)	8,642,678	28.7%
2023	1,814,177	1,069,353	744,824	10,640,331	10.0%

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





TRAVIS
CENTRAL APPRAISAL DISTRICT



TRAVIS CENTRAL APPRAISAL DISTRICT

Schedule of Changes in Total OPEB Liability and Related Ratio Last Ten Fiscal Years (Unaudited)

	Year Ended December 31			
	2023	2022	2021	2020
TOTAL OPEB LIABILITY				
Service cost	\$ 394,081	\$ 440,568	\$ 440,568	\$ 371,319
Interest on total OPEB liability	257,943	174,937	181,409	200,130
Effect of plan changes	-	-	-	-
Effect of economic/demographic gains or losses	-	-	(44,605)	-
Effect of assumptions changes or inputs	470,954	(2,023,857)	(519,036)	715,211
Benefit payments	(79,169)	(127,516)	(119,085)	(86,678)
Net changes	<u>1,043,809</u>	<u>(1,535,868)</u>	<u>(60,749)</u>	<u>1,199,982</u>
Total OPEB Liability, beginning	<u>\$ 6,579,080</u>	<u>\$ 8,114,948</u>	<u>\$ 8,175,697</u>	<u>\$ 6,975,715</u>
Total OPEB Liability, ending	<u><u>\$ 7,622,890</u></u>	<u><u>\$ 6,579,080</u></u>	<u><u>\$ 8,114,948</u></u>	<u><u>\$ 8,175,697</u></u>
Covered employee payroll	10,640,326	8,642,669	7,441,355	6,923,308
Total OPEB Liability as a % of covered-employee payroll	71.64%	76.12%	109.05%	118.09%

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

	2019	2018	2017	2016	2015	2014
\$	360,504	NA	NA	NA	NA	NA
	186,708	NA	NA	NA	NA	NA
	-	NA	NA	NA	NA	NA
	-	NA	NA	NA	NA	NA
	-	NA	NA	NA	NA	NA
	(49,931)	NA	NA	NA	NA	NA
	497,281	NA	NA	NA	NA	NA
\$	6,478,434					
\$	6,975,715	NA	NA	NA	NA	NA
	5,887,054	NA	NA	NA	NA	NA
	118.49%	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 September 1, 2022. No supplementary appropriations have been enacted.

Budgetary Data- 850 EAL Holding Corp.

The 850 EAL Holding Cor. Budgeted amounts are adopted under the General Fund budget.



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	18.7 years (based on contribution rate calculated in 12/31/2022 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 Employ Contributions ⁽¹⁾	<p>2015: New Inflation, mortality and other assumptions were reflected.</p> <p>2017: New mortality assumptions were reflected</p> <p>2019: New inflation, mortality and other assumptions were reflected.</p> <p>2022: New investment return and inflation assumptions were reflected.</p>
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions ⁽¹⁾	<p>2015: No changes in plan provisions were reflected in the Schedule</p> <p>2016: Employer contributions reflect that the current service matching rate was increased to 250%</p> <p>2017: New annuity purchase rates were reflected for benefits earned after 2017.</p> <p>2018: No changes in plan provisions were reflected in the Schedule</p> <p>2019: No changes in plan provisions were reflected in the Schedule</p> <p>2020: No changes in plan provisions were reflected in the Schedule</p> <p>2021: No changes in plan provisions were reflected in the Schedule</p> <p>2022: No changes in plan provisions were reflected in the Schedule.</p>

⁽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, 2023.
Reporting date:	Reporting date is December 31, 2023.

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 2014 and 2023

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 2014 and 2023

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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental Activities				
Net investment in capital				
assets	\$3,863,065	\$ 3,890,995	\$ 4,198,586	\$ 3,966,782
Restricted				
Unrestricted	<u>5,685,923</u>	<u>6,940,385</u>	<u>8,505,792</u>	<u>10,471,157</u>
Total Governmental Activities				
Net Position	<u>9,548,988</u>	<u>10,831,380</u>	<u>12,704,378</u>	<u>14,437,939</u>
Total Primary Government				
Net Position	<u>\$9,548,988</u>	<u>\$10,831,380</u>	<u>\$12,704,378</u>	<u>\$14,437,939</u>

SOURCE: Annual Comprehensive Financial Report 2014-2023



TABLE 1

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 3,629,947	\$ 4,400,301	\$11,053,303	\$10,384,035	\$13,294,382	\$13,040,283
	\$ 1,477,431			\$ 5,172,716	\$ 1,365,998
6,356,711	3,399,230	(2,275,903)	(1,414,258)	(6,164,125)	(4,221,296)
<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>10,184,985</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>\$10,184,985</u>



TRAVIS CENTRAL APPRAISAL DISTRICT

Change in Net Position

Last Ten Fiscal Years

(Accrual Basis of Accounting- Unaudited)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenses				
Governmental Activities				
Appraisal services	\$12,032,932	\$13,048,016	\$15,741,400	\$16,151,994
Interest on long-term debt	-	-	-	-
Total Governmental Activities Expenses	<u>12,032,932</u>	<u>13,048,016</u>	<u>15,741,400</u>	<u>16,151,994</u>
Total Primary Government Expenses	<u><u>12,032,932</u></u>	<u><u>13,048,016</u></u>	<u><u>15,741,400</u></u>	<u><u>16,151,994</u></u>
Program Revenues				
Governmental Activities				
Fees, fines, and charges for services	14,283,508	17,245,865	17,598,826	17,791,989
Total Governmental Activities Program Revenues	<u>14,283,508</u>	<u>17,245,865</u>	<u>17,598,826</u>	<u>17,791,989</u>
Total Primary Government Program Revenues	<u><u>14,283,508</u></u>	<u><u>17,245,865</u></u>	<u><u>17,598,826</u></u>	<u><u>17,791,989</u></u>
Net Revenue (Expense)	2,250,576	4,197,849	1,857,426	1,639,995
Interest income	<u>2,667</u>	<u>4,993</u>	<u>15,572</u>	<u>93,566</u>
Change in net position	2,253,243	4,202,842	1,872,998	1,733,561
Net position- beginning of year	7,295,745	9,548,988	10,831,380	12,704,378
Net position restatement	<u>-</u>	<u>(2,920,450)</u>	<u>-</u>	<u>-</u>
Adjusted net position, beginning of year	7,295,745	6,628,538	10,831,380	12,704,378
Net position- end of year	<u><u>\$ 9,548,988</u></u>	<u><u>\$10,831,380</u></u>	<u><u>\$12,704,378</u></u>	<u><u>\$14,437,939</u></u>

SOURCE: Annual Comprehensive Financial Report 2014-2023



TABLE 2

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$17,052,753	\$20,279,111	\$20,474,989	\$19,747,570	\$22,319,927	\$28,147,249
-	250,191	413,792	403,828	358,310	118,353
<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>28,265,602</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>28,265,602</u>
18,827,658	19,486,627	20,291,346	20,340,393	25,845,489	25,787,408
<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>25,787,408</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>25,787,408</u>
1,774,905	(1,042,675)	(597,435)	188,995	3,167,252	(2,478,194)
252,248	332,979	97,873	3,382	165,944	360,206
2,027,153	(709,696)	(499,562)	192,377	3,333,196	(2,117,988)
14,437,939	9,986,658	9,276,962	8,777,400	8,969,777	12,302,973
<u>(6,478,434)</u>	-	-	-	-	-
7,959,505	9,986,658	9,276,962	8,777,400	8,969,777	12,302,973
<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>\$10,184,985</u>



TRAVIS CENTRAL APPRAISAL DISTRICT

Fund Balance- Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting- Unaudited)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental Funds				
Nonspendable	\$ 311,360	\$1,243,778	\$ 893,474	\$ 751,287
Restricted	-	-	-	-
Committed	1,250,000	3,419,849	3,164,814	4,164,814
Assigned	-	-	-	-
Unassigned	1,935,393	1,478,066	3,516,402	4,947,830
Total Governmental Funds	<u>\$3,496,753</u>	<u>\$6,141,693</u>	<u>\$7,574,690</u>	<u>\$9,863,931</u>

SOURCE: Annual Comprehensive Financial Report 2014-2023



TABLE 3

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 667,721	\$ 541,218	\$ 626,330	\$ 463,960	\$ 611,153	\$ 483,363
-	1,477,431	-	-	-	-
6,228,423	6,070,049	3,611,106	3,075,106	1,700,700	1,109,700
-	-	-	-	-	-
4,751,356	4,582,374	673,817	2,604,451	1,377,694	1,688,001
<u>\$11,647,500</u>	<u>\$12,671,072</u>	<u>\$4,911,253</u>	<u>\$6,143,517</u>	<u>\$3,689,547</u>	<u>\$3,281,064</u>



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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Revenues				
Assessments	\$14,246,848	\$17,149,799	\$17,492,994	\$18,103,517
Less: Refunds	(89,434)	(26,908)	-	(311,528)
	<u>14,157,414</u>	<u>17,122,891</u>	<u>17,492,994</u>	<u>17,791,989</u>
Investment earnings	2,667	4,993	15,572	93,566
Charges for services	24,444	31,707	28,886	30,583
Miscellaneous income	101,650	89,267	76,946	87,590
	<u>14,286,175</u>	<u>17,248,858</u>	<u>17,614,398</u>	<u>18,003,728</u>
Expenditures				
Appraisal Services				
Payroll and related expenses	10,283,671	10,735,612	9,833,785	11,146,348
Data processing	552,623	617,689	1,332,497	1,206,626
Transportation	17,566	11,031	22,351	53,916
Operating supplies	90,473	189,457	585,281	169,475
Rentals	57,161	59,672	64,227	65,424
Legal & professional	895,228	988,761	1,256,519	1,310,221
Utilities and telephone	178,163	188,981	199,302	212,177
Building and equipment maintenance	159,497	152,316	192,145	139,863
Insurance				
Other services	857,625	1,092,679	1,753,409	910,437
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	377,349	569,720	941,885	500,000
	<u>13,469,356</u>	<u>14,605,918</u>	<u>16,181,401</u>	<u>15,714,487</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	816,819	2,642,940	1,432,997	2,289,241
Other Financing Sources (Uses)	-	2,000	-	-
Net Change in Fund Balance	<u>\$ 816,819</u>	<u>\$ 2,644,940</u>	<u>\$ 1,432,997</u>	<u>\$ 2,289,241</u>
Ratio of Debt Service Expenditures				
to total noncapital expenditures	0.00%	0.00%	0.00%	0.00%

SOURCE: Annual Comprehensive Financial Report 2014-2024



TABLE 4

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$18,827,658	\$19,486,627	\$20,193,893	\$20,193,913	\$22,786,110	\$25,683,866
-	-	-	-	(1,082,402)	-
18,827,658	19,486,627	20,193,893	20,193,913	21,703,708	25,683,866
252,248	332,979	97,873	3,382	165,944	360,206
30,611	15,710	6,876	4,437	9,162	5,103
75,852	104,398	90,577	142,043	83,112	103,542
19,186,369	19,939,714	20,389,219	20,343,775	21,961,926	26,152,717
11,253,473	12,257,122	11,245,917	11,504,602	14,987,936	15,733,398
551,025	511,294	596,998	587,718	582,739	678,161
51,919	32,332	26,052	9,397	19,479	31,925
192,446	285,192	415,952	149,682	203,946	235,725
143,982	487,706	144,046	135,309	132,980	135,754
2,339,462	2,726,782	3,888,938	2,896,398	4,512,122	5,484,258
223,916	354,890	575,710	626,312	625,058	454,631
235,734	364,224	361,966	298,408	356,787	365,910
	28,551	70,093	60,584	73,030	106,474
1,660,001	1,878,183	1,590,251	1,830,322	2,390,109	2,270,831
-	159,600	333,889	343,770	6,113,552	627,211
-	214,819	414,949	405,068	380,172	121,627
425,422	9,615,447	8,484,277	263,941	238,937	315,295
17,077,380	28,916,142	28,149,038	19,111,511	30,616,847	26,561,200
2,108,989	(8,976,428)	(7,759,819)	1,232,264	(8,654,921)	(408,483)
-	10,000,000	-	-	6,200,951	
<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>	<u>\$ (408,483)</u>
0.00%	1.94%	3.81%	3.97%	21.38%	2.85%





Revenue Trends



TRAVIS CENTRAL APPRAISAL DISTRICT

Assessments to Taxing Entities

Last Ten Fiscal Years

Juris ID	Jurisdiction Name	2014	2015	2016	2017
6T	ALTESSA MUD	\$ -	\$ -	\$ -	\$ -
8N	ANDERSON MILL LIMITED DISTRICT	\$ 53.12	\$ 62.83	\$ 60.07	\$ 63.34
68	AUSTIN COMM COLL DIST	\$ 462,549.48	\$ 566,567.45	\$ 645,862.60	\$ 697,720.93
01	AUSTIN ISD	\$ 4,279,407.36	\$ 5,233,855.96	\$ 5,483,736.15	\$ 5,851,085.66
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	\$ 495.00	\$ 649.57	\$ 670.23	\$ 753.53
8H	BELLA VISTA MUD	\$ 2,597.48	\$ 3,077.37	\$ -	\$ -
1K	BELVEDERE MUD	\$ 2,057.48	\$ 2,938.00	\$ 3,519.28	\$ 3,506.82
02	CITY OF AUSTIN	\$ 2,169,601.96	\$ 2,558,155.56	\$ 2,557,717.25	\$ 2,615,588.75
83	CITY OF BEE CAVE	\$ 1,070.84	\$ 1,363.80	\$ 1,624.98	\$ 1,777.91
3F	CITY OF CEDAR PARK	\$ 8,171.40	\$ 9,563.53	\$ 21,787.87	\$ 22,100.93
40	CITY OF CREEDMOOR	\$ 860.80	\$ 917.88	\$ 907.17	\$ 1,005.36
5F	CITY OF ELGIN	\$ 1,402.98	\$ 1,703.26	\$ 1,828.98	\$ 2,382.45
50	CITY OF JONESTOWN	\$ 11,011.10	\$ 12,203.81	\$ 11,850.08	\$ 11,640.52
49	CITY OF LAGO VISTA	\$ 19,941.24	\$ 23,512.28	\$ 23,641.92	\$ 23,979.84
21	CITY OF LAKEWAY	\$ 25,283.36	\$ 30,160.51	\$ 31,447.03	\$ 30,820.49
6F	CITY OF LEANDER	\$ 11,538.68	\$ 16,682.17	\$ 19,973.87	\$ 22,334.57
05	CITY OF MANOR	\$ 10,725.48	\$ 13,265.13	\$ 14,807.88	\$ 18,723.18
61	CITY OF MUSTANG RIDGE	\$ 1,100.48	\$ 1,412.38	\$ 1,385.07	\$ 1,398.36
20	CITY OF PFLUGERVILLE	\$ 88,492.20	\$ 104,058.29	\$ 110,579.82	\$ 117,661.57
11	CITY OF ROLLINGWOOD	\$ 5,917.40	\$ 6,887.48	\$ 7,217.61	\$ 8,034.73
2F	CITY OF ROUND ROCK	\$ 5,785.08	\$ 7,028.24	\$ 7,768.54	\$ 8,040.81
09	CITY OF WEST LAKE HILLS	\$ 3,741.80	\$ 4,591.73	\$ 5,066.92	\$ 5,239.34
1H	COTTONWD CREEK MUD NO 1	\$ 2,475.88	\$ 2,532.17	\$ 3,036.50	\$ 3,838.44
22	COUPLAND ISD	\$ 181.88	\$ 216.71	\$ 202.24	\$ 221.03
1J	CYPRESS RANCH WCID NO 1	\$ 2,873.92	\$ 4,326.68	\$ 5,413.40	\$ 6,080.34
06	DEL VALLE ISD	\$ 263,267.72	\$ 312,056.63	\$ 336,257.57	\$ 332,263.64
38	DRIPPING SPRINGS ISD	\$ 804.28	\$ 942.09	\$ 834.64	\$ 811.24
08	EANES ISD	\$ 633,684.64	\$ 770,149.82	\$ 788,284.83	\$ 817,087.04
2A	ELGIN ISD	\$ 12,840.32	\$ 16,032.91	\$ 16,129.07	\$ 17,470.96
1A	HAYS CONSOLIDATED ISD	\$ 600.96	\$ 735.18	\$ 645.94	\$ 859.88
25	HURST CREEK MUD	\$ 7,833.44	\$ 8,761.41	\$ 8,529.48	\$ 7,823.68
4A	JOHNSON CITY ISD	\$ 651.96	\$ 650.25	\$ 601.01	\$ 583.79
5J	KELLY LANE WCID NO 1	\$ 3,089.92	\$ 4,188.61	\$ 5,313.46	\$ 6,587.75
5K	KELLY LANE WCID NO 2	\$ 117.44	\$ 400.58	\$ 1,228.49	\$ 2,445.41
16	LAGO VISTA ISD	\$ 80,034.96	\$ 92,832.92	\$ 88,503.04	\$ 88,448.80
6E	LAKE POINTE MUD NO 3 (DA)	\$ 2,657.44	\$ 3,085.58	\$ 3,113.40	\$ 3,068.05
7D	LAKE POINTE MUD NO 5 (DA)	\$ 2,720.60	\$ 3,234.02	\$ 3,198.83	\$ 3,088.12
07	LAKE TRAVIS ISD	\$ 501,785.36	\$ 615,605.40	\$ 649,335.79	\$ 675,961.37
7J	LAKESIDE MUD NO 3	\$ 3,146.72	\$ 4,627.25	\$ 5,330.64	\$ 6,418.08
7T	LAKESIDE MUD NO 5	\$ -	\$ -	\$ -	\$ -
9D	LAKESIDE WCID NO 1	\$ 4,909.76	\$ 5,598.88	\$ 5,712.68	\$ 5,368.80
9G	LAKESIDE WCID NO 2A	\$ 8.04	\$ 8.79	\$ 73.09	\$ 515.34
9H	LAKESIDE WCID NO 2B	\$ 3,537.04	\$ 4,613.43	\$ 5,174.94	\$ 5,563.31
9I	LAKESIDE WCID NO 2C	\$ 3,556.36	\$ 4,697.91	\$ 5,451.38	\$ 6,499.98
9J	LAKESIDE WCID NO 2D	\$ 3,439.84	\$ 5,123.23	\$ 6,526.32	\$ 7,169.25
26	LAKEWAY MUD	\$ 9,828.36	\$ 10,844.26	\$ 9,000.72	\$ 7,870.88
5L	LAZY NINE MUD NO 1A	\$ -	\$ -	\$ -	\$ -
5M	LAZY NINE MUD NO 1B	\$ 1,385.44	\$ 4,015.49	\$ 7,615.70	\$ 9,011.71
69	LEANDER ISD	\$ 486,629.00	\$ 599,913.21	\$ 614,235.21	\$ 634,294.20
6P	LOST CREEK LIMITED DISTRICT	\$ -	\$ -	\$ -	\$ 2,447.01



TABLE 5

(1 of 3)

2018	2019	2020	2021	2022	2023
\$ -	\$ -	\$ -	\$ -	\$ 0.16	\$ 0.16
\$ 67.56	\$ 68.41	\$ 70.60	\$ 65.59	\$ 83.00	\$ 125.29
\$ 722,494.77	\$ 785,460.68	\$ 831,805.81	\$ 817,912.07	\$ 941,494.55	\$ 1,082,076.08
\$ 6,166,708.47	\$ 6,434,518.25	\$ 6,473,404.36	\$ 6,196,162.54	\$ 6,881,746.81	\$ 7,753,028.79
\$ 830.57	\$ 865.67	\$ 880.92	\$ 831.54	\$ 1,095.72	\$ 1,668.36
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 3,408.04	\$ 3,153.93	\$ 2,862.08	\$ 2,533.92	\$ 2,844.04	\$ 3,017.14
\$ 2,763,288.02	\$ 2,846,278.29	\$ 3,031,981.86	\$ 3,568,149.34	\$ 3,996,464.86	\$ 4,118,651.28
\$ 1,808.40	\$ 2,001.11	\$ 2,042.71	\$ 1,967.12	\$ 2,206.31	\$ 2,573.17
\$ 21,618.83	\$ 20,856.72	\$ 21,183.15	\$ 19,861.37	\$ 22,470.41	\$ 24,255.78
\$ 930.05	\$ 899.53	\$ 1,028.45	\$ 974.49	\$ 1,242.95	\$ 3,121.45
\$ 2,535.55	\$ 2,617.47	\$ 2,736.61	\$ 2,599.74	\$ 3,171.80	\$ 5,193.60
\$ 11,739.33	\$ 14,370.91	\$ 3,100.32	\$ 11,669.98	\$ 13,819.52	\$ 17,095.62
\$ 24,710.08	\$ 26,845.19	\$ 29,571.68	\$ 29,512.76	\$ 33,536.15	\$ 39,330.42
\$ 34,998.43	\$ 34,362.54	\$ 35,660.91	\$ 34,154.66	\$ 37,812.92	\$ 39,687.62
\$ 24,506.67	\$ 27,141.72	\$ 31,513.83	\$ 33,757.88	\$ 39,282.61	\$ 47,000.17
\$ 22,052.58	\$ 27,077.70	\$ 34,147.00	\$ 33,820.60	\$ 40,687.29	\$ 57,521.37
\$ 1,448.22	\$ 1,484.29	\$ 1,759.07	\$ 1,681.72	\$ 2,055.15	\$ 2,235.89
\$ 125,248.84	\$ 124,443.90	\$ 135,100.32	\$ 129,842.38	\$ 156,985.98	\$ 199,055.39
\$ 8,730.43	\$ 8,844.46	\$ 9,326.02	\$ 10,351.93	\$ 11,117.24	\$ 11,331.38
\$ 8,255.13	\$ 8,425.65	\$ 9,659.32	\$ 9,882.27	\$ 9,750.61	\$ 9,788.78
\$ 6,107.74	\$ 6,729.22	\$ 6,982.56	\$ 7,471.65	\$ 8,695.09	\$ 19,876.13
\$ 4,716.72	\$ 6,395.89	\$ 7,686.76	\$ 8,258.76	\$ 11,016.59	\$ 15,081.72
\$ 215.80	\$ 218.80	\$ 198.50	\$ 226.88	\$ 294.57	\$ 385.37
\$ 6,170.89	\$ 6,682.65	\$ 6,872.55	\$ 6,255.00	\$ 7,343.95	\$ 9,572.71
\$ 354,187.39	\$ 384,833.37	\$ 413,269.67	\$ 402,911.12	\$ 490,340.65	\$ 656,183.53
\$ 782.01	\$ 739.37	\$ 729.11	\$ 705.82	\$ 789.22	\$ 870.95
\$ 813,465.98	\$ 818,474.83	\$ 793,171.29	\$ 743,409.04	\$ 824,236.49	\$ 921,890.56
\$ 18,137.17	\$ 19,831.78	\$ 20,119.70	\$ 18,810.08	\$ 27,818.68	\$ 43,679.53
\$ 691.91	\$ 646.17	\$ 784.23	\$ 841.12	\$ 1,307.90	\$ 5,100.69
\$ 7,343.82	\$ 7,110.89	\$ 7,075.76	\$ 6,659.25	\$ 7,386.66	\$ 8,013.48
\$ 538.17	\$ 516.16	\$ 566.14	\$ 576.28	\$ 574.30	\$ 1,059.73
\$ 7,441.17	\$ 7,593.61	\$ 7,771.61	\$ 7,284.36	\$ 8,055.35	\$ 6,974.88
\$ 4,272.52	\$ 6,514.96	\$ 6,637.50	\$ 6,371.72	\$ 6,935.13	\$ 6,516.49
\$ 89,043.47	\$ 95,208.91	\$ 96,631.94	\$ 91,204.45	\$ 113,450.49	\$ 180,881.74
\$ 2,863.93	\$ 1,888.47	\$ 1,947.42	\$ 1,864.42	\$ 2,065.54	\$ 2,278.51
\$ 3,088.60	\$ 2,756.30	\$ 2,805.79	\$ 2,622.00	\$ 2,896.31	\$ 3,112.45
\$ 702,343.77	\$ 743,922.57	\$ 735,863.31	\$ 697,241.87	\$ 776,302.72	\$ 960,490.12
\$ 7,117.75	\$ 7,755.07	\$ 7,879.77	\$ 7,384.37	\$ 8,595.64	\$ 9,748.62
\$ -	\$ -	\$ -	\$ -	\$ 6.41	\$ 73.61
\$ 5,431.19	\$ 5,268.38	\$ 5,280.32	\$ 4,806.47	\$ 5,397.04	\$ 5,589.48
\$ 1,184.22	\$ 2,035.35	\$ 2,995.38	\$ 4,040.71	\$ 7,353.31	\$ 12,135.68
\$ 5,957.64	\$ 5,904.48	\$ 6,056.31	\$ 5,569.94	\$ 6,202.34	\$ 6,983.54
\$ 7,881.73	\$ 8,955.49	\$ 10,207.45	\$ 10,874.49	\$ 14,074.85	\$ 17,086.70
\$ 7,856.46	\$ 8,200.38	\$ 8,777.69	\$ 8,750.27	\$ 10,346.85	\$ 13,239.64
\$ 7,397.55	\$ 6,819.17	\$ 6,265.72	\$ 5,611.64	\$ 5,281.22	\$ 4,929.40
\$ 18.59	\$ 805.39	\$ 799.47	\$ 817.63	\$ 900.14	\$ 1,948.45
\$ 10,986.95	\$ 13,256.31	\$ 16,347.45	\$ 17,991.63	\$ 23,714.94	\$ 35,108.32
\$ 644,818.42	\$ 659,876.79	\$ 649,258.37	\$ 613,783.61	\$ 688,247.19	\$ 799,221.45
\$ 2,293.71	\$ 2,077.51	\$ 2,034.71	\$ 1,920.16	\$ 2,089.24	\$ 2,246.74



TRAVIS CENTRAL APPRAISAL DISTRICT

Assessments to Taxing Entities

Last Ten Fiscal Years

Juris ID	Jurisdiction Name	2014	2015	2016	2017
27	LOST CREEK MUD	\$ 4,140.36	\$ 3,477.64	\$ 3,463.70	\$ -
34	MANOR ISD	\$ 244,205.92	\$ 359,985.05	\$ 312,248.28	\$ 349,443.89
3A	MARBLE FALLS ISD	\$ 30,596.88	\$ 33,554.12	\$ 32,553.66	\$ 31,920.27
7A	MOORES CROSSING MUD	\$ 3,431.80	\$ 4,386.91	\$ 4,872.45	\$ 5,360.61
2H	NE TRAVIS CO UTILITY DIST	\$ 7,842.36	\$ 10,007.09	\$ 10,449.30	\$ 10,028.79
2N	NORTH AUSTIN MUD NO 1	\$ 1,328.56	\$ 1,563.15	\$ 1,516.70	\$ 1,450.47
84	NORTHTOWN MUD	\$ 19,187.20	\$ 21,512.28	\$ 22,160.44	\$ 22,810.23
78	NW TR CO RD DIST 3 GLDN TRI	\$ 2,913.76	\$ -	\$ -	\$ -
73	ONION CREEK METRO PARK DIST	\$ -	\$ -	\$ -	\$ 14.38
19	PFLUGERVILLE ISD	\$ 609,531.52	\$ 760,621.52	\$ 784,595.75	\$ 829,177.47
4P	PILOT KNOB MUD NO 2	\$ -	\$ -	\$ -	\$ -
4M	PILOT KNOB MUD NO 3	\$ -	\$ 150.44	\$ 344.70	\$ 652.58
4N	PILOT KNOB MUD NO 4	\$ -	\$ -	\$ -	\$ -
4R	PILOT KNOB MUD NO 5				
2K	PRESIDENTIAL GLEN MUD	\$ 367.28	\$ 691.12	\$ 1,038.89	\$ 1,011.01
8P	RIVER PLACE LIMITED DISTRICT	\$ -	\$ -	\$ -	\$ -
59	RIVER PLACE MUD	\$ 7,752.16	\$ 8,843.83	\$ 6,587.39	\$ 5,961.96
8E	RNCH @ CYPRSS CRK MUD 1	\$ 1,856.96	\$ 1,931.85	\$ 1,649.89	\$ 1,634.56
5A	ROUND ROCK ISD	\$ 378,109.52	\$ 469,358.01	\$ 467,605.80	\$ 487,937.49
5E	SENNA HILLS MUD	\$ 6,524.64	\$ 7,831.83	\$ 7,936.72	\$ 7,719.40
33	SHADY HOLLOW MUD	\$ 632.92	\$ 758.03	\$ 766.00	\$ 612.92
9M	SOUTHEAST TRAVIS COUNTY MUD NO 1	\$ -	\$ -	\$ 1.26	\$ 1.13
9N	SOUTHEAST TRAVIS COUNTY MUD NO 2	\$ -	\$ -	\$ -	\$ -
7K	SUNFIELD MUD NO 1	\$ 0.28	\$ 0.30	\$ 11.18	\$ 7.28
1F	TANGLEWD FOREST LTD DIST	\$ 2,444.88	\$ 2,880.04	\$ 2,892.57	\$ 2,977.34
8L	TRAVIS CO BEE CAVE ROAD DIST NO 1	\$ 5,731.48	\$ 6,404.49	\$ 5,890.16	\$ 5,516.84
41	TRAVIS CO ESD NO 1	\$ 10,734.88	\$ 12,374.12	\$ 12,108.20	\$ 12,011.78
58	TRAVIS CO ESD NO 10	\$ 7,026.72	\$ 8,508.31	\$ 8,689.28	\$ 8,794.73
51	TRAVIS CO ESD NO 11	\$ 3,860.88	\$ 4,340.61	\$ 4,498.98	\$ 4,638.75
72	TRAVIS CO ESD NO 12	\$ 5,768.96	\$ 7,093.11	\$ 7,448.53	\$ 7,958.82
8K	TRAVIS CO ESD NO 13	\$ 256.04	\$ 308.06	\$ 299.66	\$ 298.68
71	TRAVIS CO ESD NO 14	\$ 3,878.96	\$ 4,581.03	\$ 2,254.68	\$ 2,233.29
6R	TRAVIS CO ESD NO 15	\$ -	\$ -	\$ -	\$ -
8R	TRAVIS CO ESD NO 16				
10E	TRAVIS CO ESD NO 17	\$ -	\$ -	\$ -	\$ -
9B	TRAVIS CO ESD NO 2	\$ 32,442.00	\$ 39,893.16	\$ 41,605.81	\$ 46,545.70
1C	TRAVIS CO ESD NO 3	\$ 10,644.52	\$ 12,185.41	\$ 12,539.60	\$ 14,350.28
57	TRAVIS CO ESD NO 4	\$ 7,277.28	\$ 8,720.16	\$ 8,297.10	\$ 9,346.61
56	TRAVIS CO ESD NO 5	\$ 4,518.48	\$ 5,730.38	\$ 5,023.60	\$ 5,728.58
52	TRAVIS CO ESD NO 6	\$ 50,410.24	\$ 62,047.64	\$ 65,803.75	\$ 68,194.51
1B	TRAVIS CO ESD NO 7	\$ -	\$ -	\$ -	\$ -
77	TRAVIS CO ESD NO 8	\$ 7,662.00	\$ 8,870.90	\$ 9,028.27	\$ 9,251.98
39	TRAVIS CO ESD NO 9	\$ 22,983.16	\$ 25,828.48	\$ 26,227.50	\$ 24,504.29
4F	TRAVIS CO MUD NO 10	\$ 3,479.68	\$ 4,350.21	\$ 4,213.86	\$ 3,981.96
4J	TRAVIS CO MUD NO 11	\$ 6,330.80	\$ 8,812.33	\$ 9,684.69	\$ 9,073.99
4K	TRAVIS CO MUD NO 12	\$ 569.26	\$ 1,356.41	\$ 3,292.77	\$ 3,883.40
4L	TRAVIS CO MUD NO 13	\$ 1,096.44	\$ 1,858.30	\$ 2,641.79	\$ 3,239.70
3G	TRAVIS CO MUD NO 14	\$ 3,267.80	\$ 3,925.59	\$ 4,000.22	\$ 4,108.73
6G	TRAVIS CO MUD NO 15	\$ 3,882.00	\$ 5,298.63	\$ 6,159.33	\$ 6,992.43
2L	TRAVIS CO MUD NO 16	\$ 3,083.16	\$ 5,254.57	\$ 6,878.45	\$ 7,509.95



TABLE 5

(2 of 3)

2018	2019	2020	2021	2022	2023
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 348,361.20	\$ 361,507.44	\$ 367,372.80	\$ 360,743.74	\$ 415,197.52	\$ 596,118.94
\$ 30,610.52	\$ 31,990.24	\$ 30,057.53	\$ 28,270.93	\$ 32,358.94	\$ 46,337.76
\$ 5,752.13	\$ 6,064.21	\$ 6,202.89	\$ 5,812.67	\$ 7,090.18	\$ 8,259.81
\$ 9,088.50	\$ 8,088.68	\$ 8,215.54	\$ 7,371.27	\$ 8,248.23	\$ 9,316.88
\$ 1,426.52	\$ 1,457.56	\$ 1,546.70	\$ 1,456.85	\$ 1,630.57	\$ 1,766.80
\$ 23,448.03	\$ 21,750.31	\$ 21,832.61	\$ 20,445.19	\$ 24,232.43	\$ 29,082.03
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 51.51	\$ 292.27	\$ 490.62	\$ 744.47	\$ 1,390.58	\$ 1,745.14
\$ 889,314.80	\$ 959,436.38	\$ 987,846.19	\$ 961,595.05	\$ 1,138,855.82	\$ 1,317,284.44
\$ 104.41	\$ 86.58	\$ 122.49	\$ 450.90	\$ 2,101.95	\$ 4,780.29
\$ 2,428.84	\$ 3,666.59	\$ 4,785.60	\$ 6,330.68	\$ 12,696.23	\$ 20,827.68
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23.31
			\$ 20.20	\$ 69.27	\$ 196.71
\$ 1,405.69	\$ 1,982.09	\$ 2,832.22	\$ 2,990.69	\$ 3,713.13	\$ 5,024.49
\$ -	\$ -	\$ 2,198.71	\$ 2,159.51	\$ 2,547.56	\$ 2,726.35
\$ 2,146.41	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,622.26	\$ 1,505.83	\$ 1,653.02	\$ 1,522.47	\$ 1,796.95	\$ 2,004.57
\$ 494,646.81	\$ 509,958.90	\$ 502,765.87	\$ 474,087.92	\$ 506,139.57	\$ 555,450.94
\$ 7,698.49	\$ 7,263.82	\$ 6,377.20	\$ 5,633.64	\$ 6,051.04	\$ 6,121.66
\$ 792.59	\$ 331.92	\$ 1,939.52	\$ 1,808.34	\$ 1,941.27	\$ 2,122.18
\$ 1.08	\$ 86.80	\$ 578.83	\$ 1,033.65	\$ 1,663.92	\$ 2,919.55
\$ 3.59	\$ 3.47	\$ 3.41	\$ 89.32	\$ 81.81	\$ 170.83
\$ 4.68	\$ 8.16	\$ 6.64	\$ 2.53	\$ 2.72	\$ 7.51
\$ 3,353.83	\$ 3,516.02	\$ 3,720.56	\$ 3,435.93	\$ 3,933.66	\$ 4,569.85
\$ 4,372.76	\$ 4,138.95	\$ 5,553.57	\$ 4,937.52	\$ 3,552.46	\$ 4,085.07
\$ 12,077.74	\$ 12,813.19	\$ 13,627.01	\$ 13,304.50	\$ 16,561.54	\$ 25,107.68
\$ 8,979.53	\$ 9,139.63	\$ 9,598.53	\$ 9,224.84	\$ 10,865.73	\$ 13,182.23
\$ 5,178.22	\$ 5,604.70	\$ 6,933.92	\$ 6,964.19	\$ 10,171.03	\$ 13,660.05
\$ 26,732.84	\$ 9,808.38	\$ 11,221.17	\$ 11,465.49	\$ 14,751.75	\$ 21,231.99
\$ 300.15	\$ 354.33	\$ 363.94	\$ 371.89	\$ 381.21	\$ 1,303.42
\$ 2,401.71	\$ 2,464.73	\$ 2,537.70	\$ 2,382.02	\$ 2,801.47	\$ 3,609.39
\$ 5,294.42	\$ 5,698.28	\$ 7,028.72	\$ 6,962.38	\$ 10,170.27	\$ 13,656.97
			\$ 8,187.83	\$ 9,786.36	\$ 11,411.47
\$ -	\$ -	\$ -	\$ -	\$ 9,623.12	\$ 6,741.15
\$ 49,441.79	\$ 53,378.55	\$ 57,487.11	\$ 55,906.35	\$ 61,115.87	\$ 69,787.57
\$ 14,613.36	\$ 14,212.53	\$ 12,120.14	\$ 11,471.40	\$ 11,139.22	\$ 9,507.35
\$ 9,589.18	\$ 9,911.80	\$ 10,457.62	\$ 9,945.02	\$ 10,088.71	\$ 10,390.73
\$ 5,979.41	\$ 6,225.09	\$ 6,808.92	\$ 6,918.29	\$ 8,571.11	\$ 11,302.12
\$ 70,204.62	\$ 69,529.25	\$ 71,672.75	\$ 68,326.70	\$ 81,082.75	\$ 87,613.25
\$ 11,889.12	\$ 11,864.22	\$ 12,080.15	\$ 11,818.23	\$ 14,653.18	\$ 19,675.24
\$ 9,429.62	\$ 10,487.05	\$ 10,878.13	\$ 10,502.84	\$ 12,559.58	\$ 14,409.29
\$ 25,564.63	\$ 26,820.98	\$ 27,497.02	\$ 27,190.87	\$ 32,071.37	\$ 34,485.79
\$ 3,600.28	\$ 3,436.45	\$ 3,488.85	\$ 3,268.26	\$ 4,355.05	\$ 6,016.28
\$ 8,168.93	\$ 8,038.08	\$ 7,552.71	\$ 6,871.85	\$ 6,980.40	\$ 7,377.16
\$ 4,458.46	\$ 5,285.80	\$ 6,866.67	\$ 7,670.67	\$ 10,056.48	\$ 11,465.74
\$ 4,839.86	\$ 5,842.00	\$ 6,941.17	\$ 7,545.50	\$ 9,961.08	\$ 12,080.11
\$ 4,225.13	\$ 4,068.76	\$ 4,261.64	\$ 4,025.65	\$ 5,316.04	\$ 6,815.19
\$ 9,149.90	\$ 9,443.36	\$ 9,886.21	\$ 9,165.17	\$ 10,064.27	\$ 11,276.30
\$ 8,264.58	\$ 8,869.41	\$ 8,980.77	\$ 8,412.56	\$ 9,095.59	\$ 9,953.16



TRAVIS CENTRAL APPRAISAL DISTRICT

Assessments to Taxing Entities

Last Ten Fiscal Years

Juris ID	Jurisdiction Name	2014	2015	2016	2017
6L	TRAVIS CO MUD NO 17	\$ 10.32	\$ 302.39	\$ 1,021.40	\$ 2,236.95
3N	TRAVIS CO MUD NO 18	\$ 53.76	\$ 237.93	\$ 1,429.86	\$ 2,638.66
7N	TRAVIS CO MUD NO 19	\$ -	\$ -	\$ -	\$ -
70	TRAVIS CO MUD NO 2	\$ 5,712.92	\$ 6,879.66	\$ 7,437.23	\$ 7,625.70
7P	TRAVIS CO MUD NO 20	\$ -	\$ -	\$ -	\$ -
6M	TRAVIS CO MUD NO 21	\$ -	\$ 25.97	\$ 563.40	\$ 1,483.92
7R	TRAVIS CO MUD NO 22	\$ -	\$ -	\$ -	\$ -
2R	TRAVIS CO MUD NO 23	\$ -	\$ -	\$ -	\$ -
3R	TRAVIS CO MUD NO 24	\$ -	\$ -	\$ -	\$ -
10F	TRAVIS CO MUD NO 26	\$ -	\$ -	\$ -	\$ -
8C	TRAVIS CO MUD NO 3	\$ 13,756.28	\$ 15,670.13	\$ 14,963.53	\$ 15,043.00
9C	TRAVIS CO MUD NO 4	\$ 2,443.28	\$ 3,006.33	\$ 4,471.81	\$ 4,644.25
1D	TRAVIS CO MUD NO 5	\$ 3,530.00	\$ 4,892.32	\$ 5,603.18	\$ 7,040.41
2D	TRAVIS CO MUD NO 6	\$ 3,682.76	\$ 4,228.96	\$ 4,163.55	\$ 3,780.71
3D	TRAVIS CO MUD NO 7	\$ 78.84	\$ 87.56	\$ 240.07	\$ 73.74
4D	TRAVIS CO MUD NO 8	\$ 2,377.80	\$ 2,856.29	\$ 2,925.18	\$ 3,130.29
5D	TRAVIS CO MUD NO 9	\$ 153.20	\$ 174.63	\$ 156.80	\$ 148.70
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	\$ 5,423.00	\$ 6,618.00	\$ 6,713.78	\$ 6,347.82
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	\$ 232.08	\$ 926.98	\$ 1,963.56	\$ 3,299.17
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	\$ 39,650.52	\$ 46,327.31	\$ 41,297.23	\$ 33,314.12
10	TRAVIS CO WCID NO 10	\$ 4,106.44	\$ 5,017.61	\$ 5,195.57	\$ 12,453.95
17	TRAVIS CO WCID NO 17	\$ 12,437.80	\$ 15,144.69	\$ 15,756.66	\$ 16,600.98
18	TRAVIS CO WCID NO 18	\$ 4,965.68	\$ 2,747.27	\$ 2,824.53	\$ 2,897.73
35	TRAVIS CO WCID NO 19	\$ 2,316.72	\$ 2,566.16	\$ 2,521.50	\$ 2,389.12
37	TRAVIS CO WCID NO 20	\$ 4,148.22	\$ 4,455.07	\$ 4,159.89	\$ 4,233.49
23	TRAVIS CO WCID POINT VENTURE	\$ 3,178.88	\$ 3,588.56	\$ 5,593.91	\$ 5,550.58
03	TRAVIS COUNTY	\$ 2,720,660.04	\$ 3,107,303.11	\$ 3,032,475.98	\$ 2,955,444.66
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	\$ 710,287.76	\$ 861,381.36	\$ 857,215.35	\$ 851,558.84
55	VILLAGE OF BRIARCLIFF	\$ 1,221.44	\$ 2,096.55	\$ 2,100.20	\$ 2,116.23
7F	VILLAGE OF POINT VENTURE	\$ 855.24	\$ 1,003.55	\$ 997.24	\$ 1,021.31
12	VILLAGE OF SAN LEANNA	\$ 563.28	\$ 680.82	\$ 695.34	\$ 694.89
7E	VILLAGE OF THE HILLS	\$ 439.64	\$ 527.65	\$ 526.14	\$ 1,236.63
5G	VILLAGE OF VOLENTE	\$ 1,042.24	\$ 1,209.47	\$ 946.40	\$ 970.98
5H	VILLAGE OF WEBBERVILLE	\$ 246.80	\$ 310.87	\$ 312.84	\$ 355.63
32	WELLS BRANCH MUD	\$ 17,774.56	\$ 20,333.32	\$ 19,857.53	\$ 20,564.94
6H	WEST TRAVIS CO MUD NO 6	\$ 6,119.52	\$ 7,585.70	\$ 9,151.84	\$ 10,555.24
6J	WEST TRAVIS CO MUD NO 8	\$ 5,317.40	\$ 5,235.77	\$ 4,569.22	\$ 4,937.61
7G	WILBARGER CRK MUD NO 1	\$ 984.04	\$ 1,213.80	\$ 1,310.33	\$ 1,345.81
7H	WILBARGER CRK MUD NO 2	\$ 174.56	\$ 200.13	\$ 318.65	\$ 353.67
3M	WILLIAMSON/TRAVIS MUD NO 1	\$ 2,804.08	\$ 2,989.54	\$ 2,818.78	\$ 2,660.10
2G	WMSN CO WSID DIST 3	\$ 1,934.88	\$ 2,335.93	\$ 2,212.92	\$ 2,223.20
8I	WMSN-TR CO WCID NO 1F	\$ 2,177.00	\$ 2,849.29	\$ -	\$ -
8J	WMSN-TR CO WCID NO 1G	\$ 6,349.28	\$ 7,642.57	\$ -	\$ -
Total		\$ 3,587,210.26	\$ 4,150,653.25	\$ 4,064,511.40	\$ 3,990,973.03

SOURCE: Travis Central Appraisal District- Internal Management Reports



TABLE 5

(3 of 3)

2018	2019	2020	2021	2022	2023
\$ 2,798.17	\$ 3,401.93	\$ 4,431.65	\$ 5,560.91	\$ 9,501.85	\$ 14,501.15
\$ 4,307.66	\$ 6,038.68	\$ 7,740.45	\$ 7,432.82	\$ 8,797.98	\$ 10,567.38
\$ -	\$ -	\$ 33.94	\$ 130.59	\$ 640.99	\$ 1,627.44
\$ 8,023.54	\$ 8,157.02	\$ 9,089.67	\$ 9,114.08	\$ 12,667.90	\$ 15,988.69
\$ -	\$ 45.72	\$ 139.72	\$ 465.74	\$ 1,274.92	\$ 3,045.05
\$ 2,126.34	\$ 3,574.85	\$ 5,312.58	\$ 6,527.08	\$ 8,744.59	\$ 11,359.91
\$ -	\$ 96.25	\$ 106.67	\$ 809.05	\$ 2,315.89	\$ 7,063.83
\$ 2.24	\$ 74.16	\$ 1,212.90	\$ 3,364.64	\$ 4,929.86	\$ 5,863.47
\$ 5.88	\$ 6.94	\$ 6.75	\$ 17.56	\$ 31.32	\$ 31.65
\$ -	\$ -	\$ -	\$ -	\$ 6.89	\$ 36.93
\$ 15,283.37	\$ 14,871.63	\$ 14,649.05	\$ 13,404.53	\$ 15,175.00	\$ 17,422.96
\$ 4,242.47	\$ 2,580.91	\$ 3,857.37	\$ 4,989.87	\$ 4,288.67	\$ 6,937.99
\$ 7,214.17	\$ 7,387.05	\$ 7,620.06	\$ 7,663.58	\$ 9,363.40	\$ 10,831.65
\$ 3,564.05	\$ 3,463.03	\$ 3,001.67	\$ 2,696.94	\$ 2,840.34	\$ 3,208.89
\$ 69.95	\$ 66.41	\$ 64.46	\$ 59.01	\$ 63.39	\$ 63.92
\$ 3,613.17	\$ 3,587.08	\$ 4,428.62	\$ 3,717.30	\$ 4,374.02	\$ 5,388.89
\$ 143.93	\$ 140.65	\$ 138.67	\$ 126.97	\$ 131.94	\$ 143.07
\$ 5,717.31	\$ 5,381.92	\$ 5,311.29	\$ 5,071.85	\$ 5,785.98	\$ 6,913.70
\$ 4,455.78	\$ 5,545.21	\$ 6,498.34	\$ 6,924.64	\$ 8,783.24	\$ 11,229.78
\$ 32,890.55	\$ 31,645.94	\$ 30,935.40	\$ 28,285.57	\$ 29,638.74	\$ 26,792.31
\$ 17,760.90	\$ 17,104.90	\$ 16,910.38	\$ 15,782.65	\$ 16,979.84	\$ 17,814.51
\$ 17,085.78	\$ 17,611.46	\$ 18,030.78	\$ 16,974.34	\$ 18,951.54	\$ 22,260.89
\$ 2,741.33	\$ 2,632.32	\$ 2,561.22	\$ 2,434.10	\$ 2,775.99	\$ 3,180.66
\$ 2,416.63	\$ 2,447.97	\$ 2,537.08	\$ 2,330.11	\$ 2,620.41	\$ 2,583.35
\$ 4,185.35	\$ 4,087.18	\$ 4,012.49	\$ 3,657.71	\$ 3,965.41	\$ 4,167.54
\$ 5,855.69	\$ 6,215.21	\$ 6,639.83	\$ 7,369.80	\$ 9,474.73	\$ 12,738.48
\$ 2,973,311.85	\$ 2,986,658.63	\$ 3,297,784.40	\$ 3,244,754.54	\$ 3,610,266.77	\$ 3,956,099.09
\$ 865,495.72	\$ 887,072.23	\$ 942,465.81	\$ 955,764.88	\$ 1,129,195.55	\$ 1,226,378.67
\$ 1,964.80	\$ 1,951.22	\$ 1,987.19	\$ 1,851.93	\$ 2,046.06	\$ 1,657.75
\$ 1,097.16	\$ 1,171.60	\$ 1,209.70	\$ 1,163.78	\$ 1,357.93	\$ 1,596.00
\$ 675.31	\$ 733.76	\$ 762.99	\$ 716.73	\$ 860.88	\$ 1,029.98
\$ 1,239.62	\$ 2,040.69	\$ 2,039.75	\$ 1,871.35	\$ 2,219.18	\$ 2,700.84
\$ 993.77	\$ 900.59	\$ 962.21	\$ 911.99	\$ 1,024.63	\$ 1,105.44
\$ 370.76	\$ 355.14	\$ 344.73	\$ 327.72	\$ 315.74	\$ 332.68
\$ 20,774.24	\$ 21,526.77	\$ 21,873.07	\$ 19,778.95	\$ 20,766.82	\$ 21,423.66
\$ 11,046.41	\$ 9,088.90	\$ 9,426.98	\$ 9,037.93	\$ 10,254.18	\$ 10,892.20
\$ 4,828.35	\$ 5,143.74	\$ 4,888.18	\$ 5,082.79	\$ 5,326.06	\$ 5,670.97
\$ 1,382.23	\$ 1,489.70	\$ 2,318.00	\$ 4,045.12	\$ 5,655.01	\$ 7,093.00
\$ 335.65	\$ 319.18	\$ 307.17	\$ 281.63	\$ 307.15	\$ 543.38
\$ 2,522.65	\$ 2,351.10	\$ 2,294.24	\$ 1,896.70	\$ 2,095.72	\$ 2,367.61
\$ 2,361.84	\$ 2,491.85	\$ 2,712.67	\$ 2,673.11	\$ 3,187.61	\$ 3,170.26
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 4,032,904.62	\$ 4,069,459.52	\$ 4,446,648.13	\$ 4,405,070.59	\$ 4,979,004.12	\$ 5,463,825.61



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
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%
2023	25,683,866	25,683,866	-	-	100.00%

SOURCE: Travis Central Appraisal District- Internal Management Reports



TRAVIS CENTRAL APPRAISAL DISTRICT

TABLE 7

Principal Property Taxpayers
For 2014 and 2024

Taxpayer	Type of Business	2023			2014		
		Taxable Assessed Value	Rank	Percentage of Total County Taxable Value ⁽¹⁾	Taxable Assessed Value	Rank	Percentage of Total County Net Taxable Value ⁽²⁾
Tesla, Inc.	Technology Manufacturer	\$ 1,799,678,062	1	0.57%	\$ -		
Colorado River Project LLC	Property Management	1,698,280,414	2	0.54%			
Samsung Austin Semiconductor	Electronics	1,309,249,952	3	0.41%	2,482,713,748	1	2.09%
Columbia / St. David's Healthcare System, LP	Health Care	736,104,114	4	0.23%	485,651,306	3	0.41%
Icon IPC TX Property Owner	Property Management	472,376,447	5	0.15%	-		
Amazon.com Services LLC	Retail	460,451,973	6	0.15%	-		
BPP Alphabet MF Riata LP	Property Management	460,000,500	7	0.15%	-		
Oracle America Inc.	Electronics	457,797,487	8	0.14%	-		
University of Texas	Education	456,036,800	9	0.14%	-		
Green Water Block 185 LLC	Property Management	427,000,000	10	0.14%	-		
PKY-San Jacinto Center LLC	Property Management				747,257,757	2	0.63%
IBM Corporation	Electronics				240,508,129	4	0.20%
HEB Grocery Company LP	Supermarket				234,099,802	5	0.20%
IMT Capital II Riata LP	Property Management				232,503,721	6	0.20%
NXP Semiconductor USA Inc.	Electronics				230,449,512	7	0.19%
Shopping Center at Gateway LP	Retail				218,583,117	8	0.18%
Dell Inc.	Electronics				208,476,560	9	0.18%
Riata Holdings LP	Real Estate Investment Firm				203,117,049	10	0.17%
		<u>\$ 8,276,975,749</u>		<u>2.62%</u>	<u>\$ 5,283,360,701</u>		<u>4.45%</u>

SOURCES: Travis Central Appraisal District Certified Totals Reports

- (1) Based on 2023 Net Taxable Value of \$316,178,088,851 from the Travis Central Appraisal District's 2022 certified property values as of May 21, 2024.
- (2) Based on 2014 Net Taxable Value of \$118,732,157,640 from the Travis Central Appraisal District's 2013 certified property values as of May 21, 2024.





TRAVIS
CENTRAL APPRAISAL DISTRICT



Taxing Entity Trends



TRAVIS CENTRAL APPRAISAL DISTRICT

Property Tax Levies by Taxing Entity

Last Ten Fiscal Years

JurisID	Jurisdiction Name	2014	2015	2016	2017
6T	ALTESSA MUD	\$ -	\$ -	\$ -	\$ -
8N	ANDERSON MILL LIMITED DISTRICT	\$ 11,145	\$ 11,349	\$ 12,797	\$ 14,460
68	AUSTIN COMM COLL DIST	\$ 100,702,143	\$ 122,202,315	\$ 141,613,983	\$ 154,046,210
01	AUSTIN ISD	\$ 926,243,430	\$ 1,040,452,486	\$ 1,186,203,138	\$ 1,311,518,838
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	\$ 114,791	\$ 127,260	\$ 152,855	\$ 176,887
8H	BELLA VISTA MUD	\$ 542,134	\$ -	\$ -	\$ -
1K	BELVEDERE MUD	\$ 519,755	\$ 666,139	\$ 709,909	\$ 726,401
10P	BRIARWOOD MUD	\$ -	\$ -	\$ -	\$ -
02	CITY OF AUSTIN	\$ 452,488,235	\$ 485,488,734	\$ 531,159,051	\$ 588,942,374
83	CITY OF BEE CAVE	\$ 241,425	\$ 309,583	\$ 360,658	\$ 386,178
3F	CITY OF CEDAR PARK	\$ 1,693,794	\$ 4,102,572	\$ 4,510,447	\$ 4,642,119
40	CITY OF CREEDMOOR	\$ 162,006	\$ 171,797	\$ 186,137	\$ 198,871
5F	CITY OF ELGIN	\$ 299,313	\$ 344,965	\$ 485,620	\$ 540,390
50	CITY OF JONESTOWN	\$ 2,185,772	\$ 2,262,962	\$ 2,371,375	\$ 2,510,633
49	CITY OF LAGO VISTA	\$ 4,213,754	\$ 4,485,807	\$ 4,881,871	\$ 5,283,156
21	CITY OF LAKEWAY	\$ 5,342,156	\$ 5,955,206	\$ 6,242,945	\$ 7,487,118
6F	CITY OF LEANDER	\$ 2,944,480	\$ 3,772,444	\$ 4,534,602	\$ 5,240,763
05	CITY OF MANOR	\$ 2,351,667	\$ 2,798,705	\$ 3,806,735	\$ 4,700,188
61	CITY OF MUSTANG RIDGE	\$ 249,542	\$ 262,013	\$ 282,953	\$ 308,399
20	CITY OF PFLUGERVILLE	\$ 18,369,866	\$ 20,928,300	\$ 23,847,811	\$ 26,724,379
11	CITY OF ROLLINGWOOD	\$ 1,221,730	\$ 1,366,515	\$ 1,626,629	\$ 1,863,711
2F	CITY OF ROUND ROCK	\$ 1,240,475	\$ 1,467,732	\$ 1,623,371	\$ 1,805,635
09	CITY OF WEST LAKE HILLS	\$ 810,689	\$ 958,514	\$ 1,060,340	\$ 1,312,654
1H	COTTONWOOD CREEK MUD NO 1	\$ 447,296	\$ 573,762	\$ 776,066	\$ 1,004,646
22	COUPLAND ISD	\$ 38,165	\$ 38,867	\$ 45,185	\$ 45,938
1J	CYPRESS RANCH WCID NO 1	\$ 763,004	\$ 1,023,042	\$ 1,233,833	\$ 1,312,056
06	DEL VALLE ISD	\$ 54,587,555	\$ 63,775,483	\$ 68,425,670	\$ 76,287,694
2C	DOWNTOWN PUB IMP DIST	\$ -	\$ -	\$ -	\$ -
38	DRIPPING SPRINGS ISD	\$ 165,912	\$ 160,208	\$ 163,889	\$ 182,705
08	EANES ISD	\$ 136,025,701	\$ 149,371,990	\$ 165,531,574	\$ 173,601,359
2A	ELGIN ISD	\$ 2,838,407	\$ 3,113,377	\$ 3,556,507	\$ 3,869,873
1A	HAYS CONSOLIDATED ISD	\$ 129,472	\$ 122,507	\$ 179,528	\$ 147,286
25	HURST CREEK MUD	\$ 1,549,865	\$ 1,618,642	\$ 1,586,544	\$ 1,564,988
4A	JOHNSON CITY ISD	\$ 114,582	\$ 113,654	\$ 117,567	\$ 114,867
5J	KELLY LANE WCID NO 1	\$ 738,446	\$ 1,002,416	\$ 1,331,715	\$ 1,584,921
5K	KELLY LANE WCID NO 2	\$ 71,002	\$ 232,897	\$ 495,199	\$ 910,127
16	LAGO VISTA ISD	\$ 16,620,179	\$ 16,979,252	\$ 18,155,574	\$ 19,086,095
6E	LAKE POINTE MUD NO 3 (DA)	\$ 543,634	\$ 588,043	\$ 619,972	\$ 611,109
7D	LAKE POINTE MUD NO 5 (DA)	\$ 570,243	\$ 604,389	\$ 624,086	\$ 658,523
07	LAKE TRAVIS ISD	\$ 109,343,195	\$ 123,655,988	\$ 137,576,072	\$ 150,540,705
7J	LAKESIDE MUD NO 3	\$ 816,234	\$ 1,011,272	\$ 1,298,106	\$ 1,516,400
7T	LAKESIDE MUD NO 5	\$ -	\$ -	\$ -	\$ -
9D	LAKESIDE WCID NO 1	\$ 987,383	\$ 1,080,011	\$ 1,085,852	\$ 1,160,229
9G	LAKESIDE WCID NO 2A	\$ 1,548	\$ 13,806	\$ 119,983	\$ 252,626
9H	LAKESIDE WCID NO 2B	\$ 813,367	\$ 975,398	\$ 1,125,791	\$ 1,270,871
9I	LAKESIDE WCID NO 2C	\$ 828,421	\$ 1,030,176	\$ 1,317,098	\$ 1,691,896
9J	LAKESIDE WCID NO 2D	\$ 903,053	\$ 1,233,143	\$ 1,452,597	\$ 1,674,184
26	LAKEWAY MUD	\$ 1,917,059	\$ 1,702,969	\$ 1,598,889	\$ 1,578,100
5L	LAZY NINE MUD NO 1A	\$ -	\$ -	\$ -	\$ 3,987
5M	LAZY NINE MUD NO 1B	\$ 709,591	\$ 1,439,789	\$ 1,822,375	\$ 2,347,174
69	LEANDER ISD	\$ 106,090,934	\$ 116,428,380	\$ 128,490,992	\$ 137,728,570
6P	LOST CREEK LIMITED DISTRICT	\$ -	\$ -	\$ 496,123	\$ 490,764
27	LOST CREEK MUD	\$ 612,910	\$ 654,277	\$ -	\$ -
34	MANOR ISD	\$ 63,633,542	\$ 59,250,208	\$ 71,265,635	\$ 74,579,478
3A	MARBLE FALLS ISD	\$ 6,004,457	\$ 6,200,470	\$ 6,539,101	\$ 6,548,586
7A	MOORES CROSSING MUD	\$ 777,056	\$ 920,554	\$ 1,084,617	\$ 1,226,288
2H	NE TRAVIS CO UTILITY DIST	\$ 1,762,486	\$ 1,974,943	\$ 2,032,356	\$ 1,936,714
2N	NORTH AUSTIN MUD NO 1	\$ 275,638	\$ 286,635	\$ 293,343	\$ 303,815
84	NORTHTOWN MUD	\$ 3,794,452	\$ 4,195,229	\$ 4,700,182	\$ 5,000,906
78	NW TR CO RD DIST 3 GLDN	\$ -	\$ -	\$ -	\$ -
73	ONION CREEK METRO PARK DIST	\$ -	\$ -	\$ -	\$ -
73	ONION CREEK METRO PARK DIST	\$ -	\$ -	\$ 4,100	\$ 10,699
19	PFLUGERVILLE ISD	\$ 134,357,692	\$ 149,219,699	\$ 168,639,102	\$ 189,807,443
4P	PILOT KNOB MUD NO 2	\$ -	\$ -	\$ -	\$ 22,225
4M	PILOT KNOB MUD NO 3	\$ 26,529	\$ 65,112	\$ 130,199	\$ 509,913
4N	PILOT KNOB MUD NO 4	\$ -	\$ -	\$ -	\$ -
4R	PILOT KNOB MUD NO 5	\$ -	\$ -	\$ -	\$ -



TABLE 8
(1 of 3)

2018	2019	2020	2021	2022	2023
\$ -	\$ -	\$ -	\$ 38	\$ 37	\$ 73,727
\$ 15,418	\$ 16,399	\$ 16,615	\$ 19,721	\$ 28,802	\$ 30,009
\$ 177,021,065	\$ 193,198,657	\$ 207,192,365	\$ 223,054,313	\$ 250,737,492	\$ 281,627,537
\$ 1,450,163,336	\$ 1,503,539,658	\$ 1,569,603,198	\$ 1,628,968,250	\$ 1,793,664,451	\$ 1,725,509,376
\$ 195,097	\$ 204,607	\$ 210,649	\$ 259,714	\$ 385,998	\$ 568,467
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 710,808	\$ 664,759	\$ 641,901	\$ 672,023	\$ 706,427	\$ 783,797
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 317
\$ 641,472,346	\$ 704,220,641	\$ 903,876,785	\$ 947,121,090	\$ 952,448,195	\$ 1,021,586,317
\$ 450,995	\$ 474,448	\$ 498,281	\$ 524,261	\$ 598,593	\$ 658,071
\$ 4,700,524	\$ 4,920,086	\$ 5,031,350	\$ 5,306,847	\$ 5,639,361	\$ 6,044,859
\$ 202,728	\$ 238,872	\$ 246,862	\$ 297,862	\$ 713,560	\$ 836,383
\$ 589,904	\$ 635,617	\$ 658,574	\$ 748,186	\$ 1,202,351	\$ 1,566,130
\$ 3,238,803	\$ 2,865,179	\$ 2,956,279	\$ 3,290,427	\$ 3,975,429	\$ 4,416,362
\$ 6,050,158	\$ 6,868,440	\$ 7,476,132	\$ 7,976,780	\$ 9,052,575	\$ 10,266,649
\$ 7,744,358	\$ 8,282,751	\$ 8,652,175	\$ 8,975,936	\$ 9,194,465	\$ 11,538,517
\$ 6,116,986	\$ 7,319,533	\$ 8,551,661	\$ 9,281,427	\$ 10,888,671	\$ 12,395,793
\$ 6,102,559	\$ 7,931,123	\$ 8,567,549	\$ 9,620,961	\$ 13,285,535	\$ 15,092,439
\$ 334,518	\$ 408,569	\$ 426,020	\$ 492,423	\$ 519,885	\$ 548,595
\$ 28,046,188	\$ 31,378,958	\$ 32,892,115	\$ 37,107,296	\$ 47,539,567	\$ 61,028,811
\$ 1,993,295	\$ 2,166,099	\$ 2,622,386	\$ 2,628,988	\$ 2,614,097	\$ 3,051,439
\$ 1,898,906	\$ 2,243,514	\$ 2,503,411	\$ 2,296,170	\$ 2,226,050	\$ 2,558,490
\$ 1,516,579	\$ 1,621,798	\$ 1,892,745	\$ 2,050,867	\$ 4,636,862	\$ 5,886,007
\$ 1,441,455	\$ 1,785,359	\$ 2,092,137	\$ 2,599,611	\$ 3,483,678	\$ 3,874,291
\$ 49,311	\$ 46,105	\$ 57,473	\$ 86,347	\$ 109,136	\$ 109,716
\$ 1,506,082	\$ 1,596,247	\$ 1,584,539	\$ 1,730,414	\$ 2,230,200	\$ 2,441,530
\$ 86,730,718	\$ 95,987,723	\$ 102,065,753	\$ 116,974,137	\$ 153,526,482	\$ 172,688,869
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 166,634	\$ 169,346	\$ 178,801	\$ 192,626	\$ 202,828	\$ 349,434
\$ 184,461,420	\$ 184,225,244	\$ 188,321,747	\$ 194,694,833	\$ 213,806,704	\$ 198,492,565
\$ 4,469,530	\$ 4,673,086	\$ 4,765,034	\$ 6,686,309	\$ 10,095,277	\$ 11,041,588
\$ 145,629	\$ 182,148	\$ 213,076	\$ 350,604	\$ 1,195,476	\$ 2,680,580
\$ 1,602,596	\$ 1,643,444	\$ 1,686,945	\$ 1,747,516	\$ 1,851,507	\$ 1,820,075
\$ 116,327	\$ 131,493	\$ 145,985	\$ 135,497	\$ 246,794	\$ 227,139
\$ 1,711,387	\$ 1,805,067	\$ 1,845,298	\$ 1,901,607	\$ 1,612,230	\$ 1,649,023
\$ 1,468,291	\$ 1,541,653	\$ 1,614,107	\$ 1,633,925	\$ 1,509,539	\$ 1,535,068
\$ 21,457,435	\$ 22,444,133	\$ 23,103,657	\$ 27,008,013	\$ 41,624,130	\$ 41,585,772
\$ 425,608	\$ 452,315	\$ 472,301	\$ 486,757	\$ 530,584	\$ 531,995
\$ 621,193	\$ 651,684	\$ 664,214	\$ 682,782	\$ 723,359	\$ 574,620
\$ 167,659,417	\$ 170,914,654	\$ 176,626,039	\$ 184,481,538	\$ 222,013,686	\$ 220,167,177
\$ 1,747,776	\$ 1,830,187	\$ 1,870,634	\$ 2,027,724	\$ 2,255,953	\$ 2,340,284
\$ -	\$ -	\$ -	\$ 1,510	\$ 17,142	\$ 152,060
\$ 1,187,346	\$ 1,226,429	\$ 1,217,593	\$ 1,272,092	\$ 1,300,074	\$ 1,250,626
\$ 458,712	\$ 695,718	\$ 1,023,607	\$ 1,739,100	\$ 2,773,759	\$ 3,154,169
\$ 1,330,705	\$ 1,406,664	\$ 1,410,997	\$ 1,461,817	\$ 1,619,008	\$ 1,625,323
\$ 2,018,317	\$ 2,370,825	\$ 2,754,764	\$ 3,330,696	\$ 3,945,174	\$ 4,132,399
\$ 1,848,137	\$ 2,038,743	\$ 2,216,648	\$ 2,438,932	\$ 3,064,723	\$ 3,193,329
\$ 1,536,851	\$ 1,455,303	\$ 1,421,561	\$ 1,246,168	\$ 1,147,013	\$ 1,050,896
\$ 181,514	\$ 185,687	\$ 207,124	\$ 212,259	\$ 453,495	\$ 1,525,246
\$ 2,987,602	\$ 3,796,926	\$ 4,557,702	\$ 5,643,518	\$ 8,105,072	\$ 8,690,759
\$ 148,717,840	\$ 150,799,434	\$ 155,484,164	\$ 162,577,588	\$ 185,117,518	\$ 178,494,952
\$ 468,213	\$ 472,590	\$ 486,420	\$ 492,303	\$ 523,949	\$ 519,740
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 81,474,158	\$ 85,327,524	\$ 91,382,852	\$ 99,242,572	\$ 137,463,578	\$ 131,514,163
\$ 7,209,708	\$ 6,981,286	\$ 7,161,688	\$ 7,821,268	\$ 10,734,445	\$ 9,729,640
\$ 1,366,705	\$ 1,440,710	\$ 1,472,485	\$ 1,674,186	\$ 1,909,668	\$ 2,020,931
\$ 1,822,962	\$ 1,908,175	\$ 1,867,317	\$ 1,945,196	\$ 2,157,474	\$ 2,152,605
\$ 328,493	\$ 359,244	\$ 369,055	\$ 384,856	\$ 411,158	\$ 410,104
\$ 4,901,915	\$ 5,070,932	\$ 5,179,187	\$ 5,714,709	\$ 6,752,930	\$ 7,271,302
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 404,364	\$ -
\$ 65,871	\$ 113,954	\$ 188,592	\$ 329,404	\$ -	\$ 889,137
\$ 216,230,227	\$ 229,441,240	\$ 243,592,406	\$ 269,491,863	\$ 309,175,278	\$ 305,889,250
\$ 19,514	\$ 28,450	\$ 114,223	\$ 504,574	\$ 1,101,275	\$ 1,889,538
\$ 826,346	\$ 1,111,523	\$ 1,603,710	\$ 3,012,189	\$ 4,785,891	\$ 6,642,589
\$ -	\$ -	\$ -	\$ -	\$ 5,428	\$ 47,937
\$ -	\$ -	\$ 16,587	\$ 19,445	\$ 45,811	\$ 67,658



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

JurisdID	Jurisdiction Name	2014	2015	2016	2017
2K	PRESIDENTIAL GLEN MUD	\$ 121,952	\$ 196,845	\$ 204,781	\$ 299,564
8P	RIVER PLACE LIMITED DISTRICT	\$ -	\$ -	\$ -	\$ -
59	RIVER PLACE MUD	\$ 1,569,598	\$ 1,245,292	\$ 1,206,239	\$ 457,931
8E	RNCH @ CYPRSS CRK MUD 1	\$ 340,579	\$ 311,652	\$ 330,303	\$ 345,815
5A	ROUND ROCK ISD	\$ 82,775,942	\$ 88,691,895	\$ 98,787,677	\$ 105,751,989
5E	SENNA HILLS MUD	\$ 1,379,608	\$ 1,508,068	\$ 1,561,698	\$ 1,640,147
33	SHADY HOLLOW MUD	\$ 133,546	\$ 144,633	\$ 123,998	\$ 168,818
9M	SOUTHEAST TRAVIS COUNTY MUD NO 1	\$ -	\$ 237	\$ 228	\$ 230
9N	SOUTHEAST TRAVIS COUNTY MUD NO 2	\$ -	\$ -	\$ -	\$ 764
7K	SUNFIELD MUD NO 1	\$ 1,857	\$ 2,111	\$ 1,471	\$ 996
7M	SUNFIELD MUD NO 3	\$ -	\$ -	\$ -	\$ -
1F	TANGLEWD FOREST LTD DIST	\$ 508,438	\$ 547,689	\$ 603,183	\$ 708,341
1G	TRAVIS CO BCCP	\$ -	\$ -	\$ -	\$ -
8L	TRAVIS CO BEE CAVE ROAD DIST NO	\$ 1,133,078	\$ 1,114,618	\$ 1,116,651	\$ 931,122
41	TRAVIS CO ESD NO 1	\$ 2,204,871	\$ 2,297,760	\$ 2,453,893	\$ 2,578,369
58	TRAVIS CO ESD NO 10	\$ 1,503,270	\$ 1,645,218	\$ 1,782,296	\$ 1,914,545
51	TRAVIS CO ESD NO 11	\$ 774,698	\$ 855,129	\$ 952,811	\$ 1,097,590
72	TRAVIS CO ESD NO 12	\$ 1,258,118	\$ 1,412,629	\$ 1,651,352	\$ 1,828,751
8K	TRAVIS CO ESD NO 13	\$ 54,578	\$ 58,290	\$ 60,701	\$ 63,923
71	TRAVIS CO ESD NO 14	\$ 812,230	\$ 427,220	\$ 458,381	\$ 514,563
6R	TRAVIS CO ESD NO 15	\$ -	\$ -	\$ -	\$ -
8R	TRAVIS CO ESD NO 16	\$ -	\$ -	\$ -	\$ -
10E	TRAVIS CO ESD NO 17	\$ -	\$ -	\$ -	\$ -
9B	TRAVIS CO ESD NO 2	\$ 7,042,264	\$ 7,878,723	\$ 9,451,641	\$ 10,554,926
1C	TRAVIS CO ESD NO 3	\$ 2,154,530	\$ 2,371,155	\$ 2,910,975	\$ 3,120,704
57	TRAVIS CO ESD NO 4	\$ 1,543,300	\$ 1,568,038	\$ 1,905,250	\$ 2,045,471
56	TRAVIS CO ESD NO 5	\$ 1,012,517	\$ 949,735	\$ 1,159,713	\$ 1,274,654
52	TRAVIS CO ESD NO 6	\$ 10,980,545	\$ 12,465,246	\$ 13,837,211	\$ 14,988,973
1B	TRAVIS CO ESD NO 7	\$ -	\$ -	\$ -	\$ 2,542,974
77	TRAVIS CO ESD NO 8	\$ 1,581,795	\$ 1,709,641	\$ 1,888,395	\$ 2,014,465
39	TRAVIS CO ESD NO 9	\$ 4,560,766	\$ 4,961,940	\$ 4,962,460	\$ 5,463,107
4F	TRAVIS CO MUD NO 10	\$ 776,022	\$ 802,550	\$ 869,533	\$ 774,823
4J	TRAVIS CO MUD NO 11	\$ 1,568,586	\$ 1,853,431	\$ 1,846,394	\$ 1,741,368
4K	TRAVIS CO MUD NO 12	\$ 248,730	\$ 638,792	\$ 787,560	\$ 972,327
4L	TRAVIS CO MUD NO 13	\$ 337,644	\$ 513,956	\$ 654,520	\$ 1,038,972
3G	TRAVIS CO MUD NO 14	\$ 694,087	\$ 756,512	\$ 831,699	\$ 899,898
6G	TRAVIS CO MUD NO 15	\$ 935,763	\$ 1,164,936	\$ 1,418,944	\$ 1,950,458
2L	TRAVIS CO MUD NO 16	\$ 922,698	\$ 1,304,225	\$ 1,520,689	\$ 1,759,639
6L	TRAVIS CO MUD NO 17	\$ 53,255	\$ 192,936	\$ 454,175	\$ 595,634
3N	TRAVIS CO MUD NO 18	\$ 41,902	\$ 270,001	\$ 535,433	\$ 938,755
7N	TRAVIS CO MUD NO 19	\$ -	\$ -	\$ -	\$ -
70	TRAVIS CO MUD NO 2	\$ 1,216,108	\$ 1,404,493	\$ 1,542,506	\$ 1,710,987
7P	TRAVIS CO MUD NO 20	\$ -	\$ -	\$ -	\$ -
6M	TRAVIS CO MUD NO 21	\$ 4,573	\$ 105,773	\$ 304,803	\$ 461,830
7R	TRAVIS CO MUD NO 22	\$ -	\$ -	\$ -	\$ -
2R	TRAVIS CO MUD NO 23	\$ -	\$ -	\$ -	\$ 488
3R	TRAVIS CO MUD NO 24	\$ -	\$ -	\$ -	\$ 1,336
10F	TRAVIS CO MUD NO 26	\$ -	\$ -	\$ -	\$ -
8C	TRAVIS CO MUD NO 3	\$ 2,761,530	\$ 2,830,145	\$ 3,045,120	\$ 3,262,147
9C	TRAVIS CO MUD NO 4	\$ 529,446	\$ 844,693	\$ 962,875	\$ 906,682
1D	TRAVIS CO MUD NO 5	\$ 916,145	\$ 1,059,532	\$ 1,438,750	\$ 1,544,860
2D	TRAVIS CO MUD NO 6	\$ 746,749	\$ 781,654	\$ 763,794	\$ 758,674
3D	TRAVIS CO MUD NO 7	\$ 15,420	\$ 45,347	\$ 1,379	\$ 14,890
4D	TRAVIS CO MUD NO 8	\$ 503,021	\$ 553,052	\$ 613,434	\$ 768,901
5D	TRAVIS CO MUD NO 9	\$ 30,755	\$ 29,619	\$ 30,042	\$ 30,639
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	\$ 1,168,210	\$ 1,269,663	\$ 1,286,443	\$ 1,217,424
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	\$ 163,251	\$ 372,248	\$ 670,760	\$ 954,736
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	\$ 8,175,167	\$ 7,803,896	\$ 6,744,716	\$ 7,007,317
10	TRAVIS CO WCID NO 10	\$ 885,476	\$ 983,429	\$ 2,522,279	\$ 3,801,292
17	TRAVIS CO WCID NO 17	\$ 2,682,586	\$ 2,982,464	\$ 3,369,960	\$ 3,649,004
18	TRAVIS CO WCID NO 18	\$ 486,932	\$ 534,076	\$ 587,913	\$ 584,655
35	TRAVIS CO WCID NO 19	\$ 451,968	\$ 477,028	\$ 484,543	\$ 524,894
37	TRAVIS CO WCID NO 20	\$ 786,436	\$ 785,953	\$ 856,823	\$ 892,757
23	TRAVIS CO WCID POINT VENTURE	\$ 634,774	\$ 1,058,349	\$ 1,127,914	\$ 1,248,075
03	TRAVIS COUNTY	\$ 550,287,784	\$ 574,094,159	\$ 600,533,943	\$ 634,332,257
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	\$ 152,544,414	\$ 162,284,039	\$ 173,033,301	\$ 184,647,264
55	VILLAGE OF BRIARCLIFF	\$ 373,827	\$ 397,167	\$ 428,759	\$ 418,948



TABLE 8
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2018	2019	2020	2021	2022	2023
\$ 446,709	\$ 657,823	\$ 757,612	\$ 875,701	\$ 1,157,347	\$ 1,261,533
\$ -	\$ 510,681	\$ 547,054	\$ 601,185	\$ 637,811	\$ 654,897
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 339,373	\$ 383,938	\$ 385,677	\$ 423,532	\$ 466,142	\$ 457,465
\$ 114,930,527	\$ 116,774,479	\$ 120,096,106	\$ 120,106,520	\$ 128,915,172	\$ 119,244,948
\$ 1,637,062	\$ 1,481,195	\$ 1,427,133	\$ 1,425,070	\$ 1,418,813	\$ 1,381,639
\$ 74,806	\$ 450,481	\$ 458,096	\$ 457,921	\$ 492,533	\$ 502,063
\$ 19,562	\$ 134,442	\$ 261,848	\$ 397,456	\$ 667,758	\$ 1,069,917
\$ 783	\$ 791	\$ 22,628	\$ 19,264	\$ 39,784	\$ 38,152
\$ 1,838	\$ 1,542	\$ 640	\$ 640	\$ 1,748	\$ 175,890
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,622
\$ 792,413	\$ 864,152	\$ 870,401	\$ 929,894	\$ 1,060,002	\$ 1,042,380
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 932,805	\$ 1,289,896	\$ 1,250,788	\$ 837,141	\$ 948,676	\$ 1,042,764
\$ 2,887,736	\$ 3,165,065	\$ 3,370,335	\$ 3,926,267	\$ 5,818,063	\$ 6,711,269
\$ 2,059,819	\$ 2,229,395	\$ 2,336,869	\$ 2,567,689	\$ 3,063,909	\$ 3,369,417
\$ 1,263,144	\$ 1,610,501	\$ 1,764,187	\$ 2,432,440	\$ 3,224,207	\$ 4,240,700
\$ 2,210,565	\$ 2,606,276	\$ 2,904,476	\$ 3,504,560	\$ 4,910,894	\$ 5,808,699
\$ 79,856	\$ 84,530	\$ 94,209	\$ 93,149	\$ 302,655	\$ 278,842
\$ 555,480	\$ 589,417	\$ 603,422	\$ 662,319	\$ 820,787	\$ 936,731
\$ 1,284,233	\$ 1,632,520	\$ 1,763,728	\$ 2,432,396	\$ 3,223,400	\$ 4,241,288
\$ -	\$ -	\$ 2,074,169	\$ 2,329,338	\$ 2,658,557	\$ 2,942,262
\$ -	\$ -	\$ -	\$ 3,169,225	\$ 1,558,905	\$ 1,595,291
\$ 12,030,039	\$ 13,352,193	\$ 14,162,387	\$ 14,462,990	\$ 16,404,410	\$ 18,050,049
\$ 3,203,108	\$ 2,815,075	\$ 2,905,974	\$ 2,684,562	\$ 2,210,687	\$ 2,248,044
\$ 2,233,845	\$ 2,428,930	\$ 2,519,307	\$ 2,391,343	\$ 2,459,549	\$ 2,706,908
\$ 1,402,962	\$ 1,581,467	\$ 1,752,566	\$ 2,028,534	\$ 2,618,978	\$ 3,051,801
\$ 15,669,954	\$ 16,647,010	\$ 17,308,742	\$ 19,174,045	\$ 20,322,879	\$ 21,696,246
\$ 2,673,864	\$ 2,805,785	\$ 2,993,828	\$ 3,473,037	\$ 4,559,346	\$ 5,645,259
\$ 2,363,488	\$ 2,526,599	\$ 2,660,615	\$ 2,985,719	\$ 3,355,913	\$ 3,937,247
\$ 6,044,702	\$ 6,386,571	\$ 6,888,055	\$ 7,571,327	\$ 8,008,696	\$ 8,729,523
\$ 774,481	\$ 810,335	\$ 827,927	\$ 1,030,453	\$ 1,394,633	\$ 1,503,736
\$ 1,811,558	\$ 1,754,224	\$ 1,740,800	\$ 1,651,047	\$ 1,709,603	\$ 1,662,016
\$ 1,191,271	\$ 1,594,881	\$ 1,943,161	\$ 2,370,257	\$ 2,633,012	\$ 2,778,745
\$ 1,316,624	\$ 1,612,185	\$ 1,911,453	\$ 2,367,913	\$ 2,791,093	\$ 2,558,571
\$ 916,986	\$ 989,827	\$ 1,019,790	\$ 1,257,664	\$ 1,574,977	\$ 2,047,127
\$ 2,128,269	\$ 2,296,213	\$ 2,321,751	\$ 2,373,039	\$ 2,609,027	\$ 2,571,739
\$ 1,998,918	\$ 2,085,911	\$ 2,131,099	\$ 2,141,925	\$ 2,304,031	\$ 2,386,404
\$ 766,700	\$ 1,029,313	\$ 1,408,709	\$ 2,241,636	\$ 3,361,739	\$ 4,083,395
\$ 1,360,951	\$ 1,797,828	\$ 1,882,908	\$ 2,072,019	\$ 2,423,445	\$ 2,644,282
\$ -	\$ 7,882	\$ 33,083	\$ 152,338	\$ 373,322	\$ 605,468
\$ 1,838,627	\$ 2,111,205	\$ 2,308,810	\$ 2,990,867	\$ 3,708,623	\$ 3,788,240
\$ 10,303	\$ 32,451	\$ 117,982	\$ 302,795	\$ 712,611	\$ 1,326,834
\$ 805,673	\$ 1,233,922	\$ 1,653,463	\$ 2,063,367	\$ 2,636,637	\$ 2,904,324
\$ 21,693	\$ 24,775	\$ 204,951	\$ 554,149	\$ 1,633,648	\$ 2,155,839
\$ 16,714	\$ 281,713	\$ 852,342	\$ 1,163,600	\$ 1,352,664	\$ 1,451,877
\$ 1,563	\$ 1,568	\$ 4,447	\$ 7,375	\$ 7,371	\$ 11,298
\$ -	\$ -	\$ -	\$ -	\$ 8,601	\$ 157,292
\$ 3,351,652	\$ 3,402,449	\$ 3,395,682	\$ 3,578,472	\$ 4,039,219	\$ 3,994,954
\$ 581,664	\$ 895,929	\$ 1,264,052	\$ 1,583,663	\$ 1,626,976	\$ 1,943,877
\$ 1,664,835	\$ 1,769,866	\$ 1,941,365	\$ 2,208,562	\$ 2,513,555	\$ 2,907,100
\$ 780,470	\$ 697,180	\$ 683,198	\$ 668,799	\$ 785,505	\$ 832,041
\$ 14,966	\$ 14,972	\$ 14,949	\$ 14,926	\$ 14,885	\$ 78,116
\$ 808,428	\$ 1,028,609	\$ 941,680	\$ 969,420	\$ 1,238,683	\$ 1,322,702
\$ 31,699	\$ 32,207	\$ 32,165	\$ 31,066	\$ 33,318	\$ 33,891
\$ 1,212,935	\$ 1,233,623	\$ 1,284,817	\$ 1,371,288	\$ 1,610,994	\$ 1,396,967
\$ 1,249,735	\$ 1,509,331	\$ 1,754,173	\$ 2,069,630	\$ 2,596,497	\$ 2,834,754
\$ 7,132,112	\$ 7,185,183	\$ 7,165,397	\$ 6,985,006	\$ 6,201,902	\$ 6,318,552
\$ 3,854,968	\$ 3,927,674	\$ 3,998,085	\$ 4,007,950	\$ 4,136,272	\$ 4,162,853
\$ 3,969,132	\$ 4,187,905	\$ 4,299,926	\$ 4,481,607	\$ 5,148,524	\$ 5,559,233
\$ 593,251	\$ 594,879	\$ 616,615	\$ 657,557	\$ 738,489	\$ 763,194
\$ 551,705	\$ 589,273	\$ 590,271	\$ 617,275	\$ 601,617	\$ 632,052
\$ 921,137	\$ 931,957	\$ 926,584	\$ 934,536	\$ 965,322	\$ 1,014,283
\$ 1,400,735	\$ 1,542,195	\$ 1,866,943	\$ 2,240,162	\$ 2,947,232	\$ 3,253,858
\$ 673,110,021	\$ 765,957,039	\$ 821,947,582	\$ 856,282,474	\$ 915,912,698	\$ 987,446,197
\$ 199,921,478	\$ 218,901,006	\$ 242,110,340	\$ 267,823,368	\$ 283,930,975	\$ 326,267,535
\$ 439,751	\$ 461,552	\$ 469,137	\$ 482,800	\$ 385,498	\$ 406,156



TRAVIS CENTRAL APPRAISAL DISTRICT

Property Tax Levies by Taxing Entity Last Ten Fiscal Years

JurisID	Jurisdiction Name	2014	2015	2016	2017
7F	VILLAGE OF POINT VENTURE	\$ 177,501	\$ 188,668	\$ 207,517	\$ 234,071
12	VILLAGE OF SAN LEANNA	\$ 120,653	\$ 131,524	\$ 140,719	\$ 144,558
7E	VILLAGE OF THE HILLS	\$ 93,358	\$ 240,519	\$ 250,923	\$ 264,119
5G	VILLAGE OF VOLENTE	\$ 214,674	\$ 179,031	\$ 197,156	\$ 211,943
5H	VILLAGE OF WEBBERVILLE	\$ 244,244	\$ 59,145	\$ 75,525	\$ 81,992
32	WELLS BRANCH MUD	\$ 3,588,417	\$ 3,763,050	\$ 4,178,439	\$ 4,432,890
6H	WEST TRAVIS CO MUD NO 6	\$ 1,356,281	\$ 1,730,322	\$ 2,150,600	\$ 2,357,118
6J	WEST TRAVIS CO MUD NO 8	\$ 926,011	\$ 930,194	\$ 997,362	\$ 1,027,804
7G	WILBARGER CRK MUD NO 1	\$ 214,649	\$ 247,699	\$ 272,607	\$ 294,381
7H	WILBARGER CRK MUD NO 2	\$ 35,246	\$ 60,190	\$ 71,449	\$ 71,449
3M	WILLIAMSON/TRAVIS MUD NO 1	\$ 527,405	\$ 532,651	\$ 537,913	\$ 537,077
2G	WMSN CO WSID DIST 3	\$ 411,624	\$ 417,901	\$ 445,672	\$ 493,587
8G	WMSN-TR CO WCID NO 1D	\$ -	\$ -	\$ -	\$ -
8I	WMSN-TR CO WCID NO 1F	\$ 499,829	\$ -	\$ -	\$ -
8J	WMSN-TR CO WCID NO 1G	\$ 1,358,634	\$ -	\$ -	\$ -
TOTAL		\$ 3,034,967,178	\$ 3,317,830,766	\$ 3,675,794,839	\$ 4,009,484,773

SOURCE: Travis Central Appraisal District- Internal Management Reports



TABLE 8

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2018	2019	2020	2021	2022	2023
\$ 264,046	\$ 280,970	\$ 294,814	\$ 321,366	\$ 368,877	\$ 400,250
\$ 165,370	\$ 177,216	\$ 181,566	\$ 203,190	\$ 239,164	\$ 277,650
\$ 459,914	\$ 473,761	\$ 474,057	\$ 523,710	\$ 623,763	\$ 679,829
\$ 202,968	\$ 223,486	\$ 231,028	\$ 242,455	\$ 254,528	\$ 282,407
\$ 80,040	\$ 80,068	\$ 83,020	\$ 76,447	\$ 77,017	\$ 74,941
\$ 4,851,533	\$ 5,080,331	\$ 5,010,233	\$ 4,905,709	\$ 4,947,793	\$ 4,876,761
\$ 2,048,385	\$ 2,189,549	\$ 2,289,518	\$ 2,420,219	\$ 2,523,066	\$ 2,324,192
\$ 1,159,257	\$ 1,135,348	\$ 1,287,590	\$ 1,269,532	\$ 1,326,767	\$ 1,350,026
\$ 335,736	\$ 538,388	\$ 1,024,723	\$ 1,333,419	\$ 1,635,027	\$ 2,579,292
\$ 71,933	\$ 71,344	\$ 71,344	\$ 72,322	\$ 126,543	\$ 126,543
\$ 529,873	\$ 532,869	\$ 480,478	\$ 493,677	\$ 548,440	\$ 556,640
\$ 561,593	\$ 630,055	\$ 677,161	\$ 751,407	\$ 733,815	\$ 725,221
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 4,391,746,837	\$ 4,692,462,155	\$ 5,115,505,491	\$ 5,400,995,788	\$ 5,950,184,555	\$ 6,123,614,265



TRAVIS CENTRAL APPRAISAL DISTRICT

Tax Rates by Taxing Entity Last Ten Fiscal Years

Juris ID	Jurisdiction Name	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
6T	ALTESSA MUD	-	-	-	-	-	-	-	0.830000	0.830000	0.830000
8N	ANDERSON MILL LIMITED DISTRICT	0.130000	0.126000	0.123400	0.117100	0.117100	0.117700	0.117500	0.110083	0.130000	0.122544
68	AUSTIN COMM COLL DIST	0.094200	0.100500	0.102000	0.100800	0.104800	0.104900	0.105800	0.104800	0.098700	0.098600
01	AUSTIN ISD	1.222000	1.202000	1.192000	1.192000	1.192000	1.122000	1.102700	1.061700	0.996600	0.859500
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	0.099600	0.093300	0.094700	0.100000	0.100000	0.100000	0.100000	0.097000	0.097000	0.100000
8H	BELLA VISTA MUD	0.499000	-	-	-	-	-	-	-	-	-
1K	BELVEDERE MUD	0.450000	0.425000	0.389500	0.370000	0.350000	0.320000	0.295000	0.265000	0.222500	0.205000
10P	BRIARWOOD MUD	-	-	-	-	-	-	-	-	-	0.560000
02	CITY OF AUSTIN	0.480900	0.458900	0.441800	0.444800	0.440300	0.443100	0.533500	0.541000	0.462700	0.445800
83	CITY OF BEE CAVE	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000	0.020000
3F	CITY OF CEDAR PARK	0.485000	0.479500	0.470000	0.457500	0.449000	0.447000	0.447000	0.432000	0.390000	0.370000
40	CITY OF CREEDMOOR	0.387300	0.380000	0.380000	0.380000	0.380000	0.316000	0.312200	0.275300	0.501000	0.450000
5F	CITY OF ELGIN	0.750100	0.656900	0.656900	0.656900	0.656900	0.656900	0.656900	0.589977	0.544664	0.498237
50	CITY OF JONESTOWN	0.565600	0.565600	0.565600	0.565600	0.565600	0.565600	0.565600	0.518800	0.419000	0.390500
49	CITY OF LAGO VISTA	0.650000	0.650000	0.650000	0.650000	0.650000	0.650000	0.647500	0.607000	0.428300	0.413900
21	CITY OF LAKEWAY	0.170000	0.170000	0.161200	0.174100	0.164500	0.164500	0.164500	0.154500	0.129000	0.144000
6F	CITY OF LEANDER	0.652900	0.632900	0.599000	0.577900	0.551900	0.541900	0.536900	0.479699	0.432325	0.417282
05	CITY OF MANOR	0.711800	0.711800	0.773800	0.772200	0.752200	0.816100	0.816100	0.782700	0.747000	0.678900
61	CITY OF MUSTANG RIDGE	0.499800	0.495000	0.479200	0.499800	0.499800	0.469200	0.473500	0.388200	0.311200	0.265200
20	CITY OF PFLUGERVILLE	0.533600	0.540500	0.539900	0.539900	0.497600	0.497600	0.486300	0.486300	0.481300	0.536200
11	CITY OF ROLLINGWOOD	0.206600	0.202100	0.200200	0.208900	0.205400	0.208800	0.236900	0.219300	0.179600	0.191700
2F	CITY OF ROUND ROCK	0.414700	0.414700	0.425000	0.430000	0.420000	0.439000	0.439000	0.397000	0.342000	0.342000
09	CITY OF WEST LAKE HILLS	0.053400	0.057200	0.057200	0.065000	0.070000	0.070000	0.078600	0.078600	0.150400	0.178600
1H	COTTONWOOD CREEK MUD NO 1	0.950000	0.917000	0.917000	0.850000	0.850000	0.850000	0.850000	0.833000	0.773500	0.773500
22	COUPLAND ISD	1.040100	1.040100	1.040100	1.040100	1.040100	0.970000	1.154000	1.005851	0.949708	1.169200
1J	CYPRESS RANCH WCID NO 1	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.887000	0.887000	0.867500
06	DEL VALLE ISD	1.470000	1.530000	1.520000	1.460000	1.390000	1.310000	1.257000	1.202000	1.184600	1.002800
38	DRIPPING SPRINGS ISD	1.520000	1.520000	1.520000	1.520000	1.520000	1.520000	1.520000	1.310300	1.292900	1.107500
08	EANES ISD	1.212500	1.212500	1.212500	1.200000	1.200000	1.130000	1.116400	1.060800	1.004600	0.888000
2A	ELGIN ISD	1.540000	1.540000	1.540000	1.540000	1.540000	1.518300	1.460700	1.428500	1.411100	1.225700
1A	HAYS CONSOLIDATED ISD	1.537700	1.537700	1.537700	1.537700	1.537700	1.537700	1.537700	1.359700	1.342300	1.156900
25	HURST CREEK MUD	0.371000	0.363200	0.342100	0.320000	0.314700	0.314700	0.320000	0.302200	0.270700	0.239200
4A	JOHNSON CITY ISD	1.148200	1.145800	1.140900	1.133900	1.133900	1.133900	1.133900	1.065900	1.048500	0.863100
5J	KELLY LANE WCID NO 1	0.950000	0.950000	0.950000	0.950000	0.841800	0.765000	0.747500	0.680300	0.487000	0.457500
5K	KELLY LANE WCID NO 2	0.950000	0.950000	0.950000	0.950000	0.950000	0.850000	0.810000	0.715500	0.546000	0.511000
16	LAGO VISTA ISD	1.320000	1.320000	1.320000	1.320000	1.320000	1.250000	1.203600	1.202000	1.184600	1.019200
6E	LAKE POINTE MUD NO 3 (DA)	0.272000	0.282000	0.282000	0.255000	0.170000	0.170000	0.172900	0.161700	0.150760	0.140200
7D	LAKE POINTE MUD NO 5 (DA)	0.260000	0.260000	0.260000	0.256500	0.230000	0.226000	0.228900	0.211700	0.195760	0.140200
07	LAKE TRAVIS ISD	1.407500	1.407500	1.407500	1.407500	1.407500	1.337500	1.323900	1.230100	1.212100	1.074100
7J	LAKESIDE MUD NO 3	0.877500	0.847000	0.840000	0.840000	0.840000	0.840000	0.840000	0.794000	0.712500	0.690000
7T	LAKESIDE MUD NO 5	-	-	-	-	-	-	-	0.970000	0.970000	0.970000
9D	LAKESIDE WCID NO 1	0.800000	0.800000	0.750000	0.750000	0.750000	0.750000	0.750000	0.703500	0.600000	0.540000
9G	LAKESIDE WCID NO 2A	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.967500
9H	LAKESIDE WCID NO 2B	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.907500	0.830000	0.782500
9I	LAKESIDE WCID NO 2C	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.928000	0.864000	0.812500
9J	LAKESIDE WCID NO 2D	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.905500	0.865800	0.765000
26	LAKEWAY MUD	0.183600	0.153600	0.136000	0.125800	0.115800	0.105800	0.103000	0.082200	0.063100	0.053100
5L	LAZY NINE MUD NO 1A	-	-	-	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
5M	LAZY NINE MUD NO 1B	1.010000	1.010000	1.010000	1.010000	1.010000	1.010000	1.010000	0.985000	0.985000	0.895000
69	LEANDER ISD	1.511900	1.511900	1.511900	1.511900	1.510000	1.437500	1.418400	1.337000	1.274600	1.108700
6P	LOST CREEK LIMITED DISTRICT	-	-	0.052500	0.048900	0.045000	0.042500	0.042800	0.040800	0.037500	0.035400
27	LOST CREEK MUD	0.080000	0.076000	-	-	-	-	-	-	-	-
34	MANOR ISD	1.515000	1.515000	1.515000	1.515000	1.515000	1.470000	1.442700	1.352000	1.352000	1.086100
3A	MARBLE FALLS ISD	1.280000	1.280000	1.280000	1.278600	1.268600	1.198600	1.185000	1.114800	1.073200	0.887800
7A	MOORES CROSSING MUD	0.958000	0.932400	0.907000	0.855800	0.827500	0.798000	0.798000	0.798000	0.717500	0.711000
2H	NE TRAVIS CO UTILITY DIST	0.876000	0.861000	0.780000	0.680000	0.600000	0.578000	0.550000	0.521000	0.462000	0.438500
2N	NORTH AUSTIN MUD NO 1	0.339900	0.317000	0.289000	0.288000	0.283000	0.283000	0.281700	0.262500	0.235500	0.224600
84	NORTHTOWN MUD	0.736000	0.722000	0.707500	0.707500	0.630000	0.625000	0.625000	0.615000	0.572500	0.552500
73	ONION CREEK METRO PARK DIST	-	-	0.200000	0.200000	0.200000	0.200000	0.200000	0.200000	-	0.300000
19	PFLUGERVILLE ISD	1.540000	1.540000	1.540000	1.540000	1.520000	1.450000	1.422300	1.388000	1.264600	1.109200
4P	PILOT KNOB MUD NO 2	-	-	-	0.950000	0.950000	0.950000	0.950000	0.950000	0.767200	0.825800
4M	PILOT KNOB MUD NO 3	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.875200	0.875200
4N	PILOT KNOB MUD NO 4	-	-	-	-	-	-	-	-	-	0.950000
4R	PILOT KNOB MUD NO 5	-	-	-	-	-	-	0.950000	0.950000	0.950000	0.950000
2K	PRESIDENTIAL GLEN MUD	0.501900	0.501900	0.300000	0.297600	0.300000	0.300000	0.300000	0.300000	0.276000	0.275300
8P	RIVER PLACE LIMITED DISTRICT	-	-	-	-	0.075000	0.077500	0.080000	0.078600	0.071600	0.067000
59	RIVER PLACE MUD	0.312900	0.231300	0.207000	0.075000	-	-	-	-	-	-
8E	RNCH @ CYPRESS CRK MUD 1	0.433000	0.365000	0.356500	0.352500	0.342500	0.353500	0.351300	0.351300	0.321500	0.295500
5A	ROUND ROCK ISD	1.337500	1.332500	1.332500	1.304800	1.304800	1.234800	1.221200	1.133600	1.062600	0.919000
5E	SENNA HILLS MUD	0.541100	0.541100	0.541100	0.541100	0.517600	0.465100	0.450000	0.412500	0.355000	0.316300
33	SHADY HOLLOW MUD	0.049300	0.048900	0.038000	0.047700	0.020000	0.110000	0.110000	0.100000	0.092800	0.088200



TABLE 9
(1 of 1)

Juris ID	Jurisdiction Name	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
9M	SOUTHEAST TRAVIS COUNTY MUD NO 1	-	0.980000	0.980000	0.980000	0.980000	0.980000	0.980000	0.980000	0.894400	0.935000
9N	SOUTHEAST TRAVIS COUNTY MUD NO 2	-	-	-	0.980000	0.980000	0.980000	0.980000	0.980000	0.998000	0.980000
7K	SUNFIELD MUD NO 1	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000
7M	SUNFIELD MUD NO 3	-	-	-	-	-	-	-	-	-	0.900000
1F	TANGLEWD FOREST LTD DIST	0.183000	0.178800	0.175400	0.190000	0.188600	0.190000	0.189600	0.186500	0.171500	0.162800
8L	TRAVIS CO BEE CAVE ROAD DIST NO 1	0.570600	0.321500	0.259900	0.210600	0.196200	0.281700	0.273100	0.197324	0.212156	0.228532
41	TRAVIS CO ESD NO 1	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
58	TRAVIS CO ESD NO 10	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
51	TRAVIS CO ESD NO 11	0.098100	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.094900	0.100000
72	TRAVIS CO ESD NO 12	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.098200
8K	TRAVIS CO ESD NO 13	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.050000	0.100000	0.100000
71	TRAVIS CO ESD NO 14	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
6R	TRAVIS CO ESD NO 15	-	-	-	-	0.100000	0.100000	0.100000	0.100000	0.094900	0.100000
8R	TRAVIS CO ESD NO 16	-	-	-	-	-	-	0.090000	0.088000	0.074000	0.073000
10E	TRAVIS CO ESD NO 17	-	-	-	-	-	-	-	0.045000	0.024500	0.023000
9B	TRAVIS CO ESD NO 2	0.098200	0.095800	0.100000	0.100000	0.100000	0.100000	0.100000	0.090000	0.080000	0.077300
1C	TRAVIS CO ESD NO 3	0.090800	0.090000	0.100000	0.100000	0.097500	0.080000	0.079000	0.065000	0.045000	0.040000
57	TRAVIS CO ESD NO 4	0.100000	0.091400	0.100000	0.100000	0.100000	0.100000	0.099700	0.080000	0.060000	0.040000
56	TRAVIS CO ESD NO 5	0.100000	0.091800	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
52	TRAVIS CO ESD NO 6	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.086700	0.083100
1B	TRAVIS CO ESD NO 7	-	-	-	0.097900	0.100000	0.100000	0.100000	0.100000	0.078400	0.084200
77	TRAVIS CO ESD NO 8	0.099800	0.099800	0.099800	0.099800	0.100000	0.100000	0.100000	0.097000	0.079000	0.081000
39	TRAVIS CO ESD NO 9	0.075100	0.074200	0.073000	0.075500	0.078100	0.078100	0.081400	0.080700	0.072600	0.073500
4F	TRAVIS CO MUD NO 10	0.780000	0.780000	0.750000	0.720000	0.760000	0.760000	0.760000	0.750000	0.670000	0.670000
4J	TRAVIS CO MUD NO 11	0.772500	0.737500	0.692500	0.610200	0.567500	0.527500	0.497500	0.438500	0.364500	0.323300
4K	TRAVIS CO MUD NO 12	0.772500	0.772500	0.772500	0.772500	0.772500	0.772500	0.772500	0.695000	0.559500	0.504000
4L	TRAVIS CO MUD NO 13	0.772500	0.772500	0.772500	0.772500	0.772500	0.772500	0.772500	0.695000	0.495000	0.356900
3G	TRAVIS CO MUD NO 14	0.940000	0.905000	0.905000	0.878100	0.810000	0.810000	0.810000	0.801000	0.754000	0.720000
6G	TRAVIS CO MUD NO 15	0.332500	0.332500	0.332500	0.407500	0.407500	0.407500	0.407500	0.380000	0.346200	0.314000
2L	TRAVIS CO MUD NO 16	0.950000	0.950000	0.950000	0.950000	0.950000	0.940000	0.930000	0.872500	0.771178	0.740460
6L	TRAVIS CO MUD NO 17	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.937000	0.842500	0.778000
3N	TRAVIS CO MUD NO 18	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
7N	TRAVIS CO MUD NO 19	-	-	-	-	-	0.365000	0.365000	0.395000	0.395000	0.395000
70	TRAVIS CO MUD NO 2	0.974500	0.958500	0.930000	0.917300	0.877000	0.890000	0.890000	0.882000	0.828000	0.792500
7P	TRAVIS CO MUD NO 20	-	-	-	-	0.365000	0.365000	0.365000	0.395000	0.395000	0.395000
6M	TRAVIS CO MUD NO 21	0.312500	0.312500	0.312500	0.312500	0.327500	0.345000	0.365000	0.365000	0.365000	0.365000
7R	TRAVIS CO MUD NO 22	-	-	-	-	0.850000	0.850000	0.850000	0.850000	0.850000	0.850000
2R	TRAVIS CO MUD NO 23	-	-	-	0.410100	0.410100	0.410100	0.410100	0.400000	0.278000	0.258000
3R	TRAVIS CO MUD NO 24	-	-	-	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
10F	TRAVIS CO MUD NO 26	-	-	-	-	-	-	-	-	-	0.900000
8C	TRAVIS CO MUD NO 3	0.484100	0.482500	0.481500	0.481500	0.475200	0.469500	0.469500	0.450500	0.430500	0.392000
9C	TRAVIS CO MUD NO 4	0.729600	0.729600	0.729600	0.729600	0.729600	0.729600	0.729600	0.729600	0.720000	0.720000
1D	TRAVIS CO MUD NO 5	0.769300	0.742800	0.697500	0.603000	0.590000	0.580000	0.579000	0.537500	0.491500	0.458600
2D	TRAVIS CO MUD NO 6	0.460000	0.460000	0.460000	0.484800	0.464600	0.464600	0.464600	0.490000	0.454500	0.423000
3D	TRAVIS CO MUD NO 7	0.908900	0.908900	0.908900	0.908900	0.908900	0.908900	0.908900	0.908900	0.908900	0.908900
4D	TRAVIS CO MUD NO 8	0.721300	0.714500	0.714500	0.714500	0.714500	0.680000	0.630000	0.600000	0.535500	0.485500
5D	TRAVIS CO MUD NO 9	0.875600	0.859500	0.843500	0.827500	0.827500	0.827500	0.827500	0.776000	0.797000	0.782500
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	0.452600	0.450500	0.432000	0.399600	0.372000	0.342200	0.342200	0.342200	0.342200	0.258000
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	0.650000	0.650000	0.625000	0.625000	0.625000	0.625000	0.625000	0.625000	0.582900	0.551300
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	0.428500	0.375100	0.300000	0.298700	0.294900	0.288900	0.288900	0.256500	0.188700	0.178100
10	TRAVIS CO WCID NO 10	0.029500	0.029400	0.066700	0.094600	0.090000	0.086000	0.084000	0.077300	0.067500	0.063400
17	TRAVIS CO WCID NO 17	0.057500	0.058500	0.059900	0.059900	0.059900	0.059900	0.059900	0.056800	0.054300	0.053300
18	TRAVIS CO WCID NO 18	0.095000	0.095200	0.093900	0.085500	0.078800	0.075000	0.075000	0.071300	0.065800	0.061100
35	TRAVIS CO WCID NO 19	0.260000	0.240000	0.225000	0.230700	0.257500	0.257500	0.257500	0.245600	0.204900	0.190100
37	TRAVIS CO WCID NO 20	0.230000	0.207200	0.205500	0.200000	0.200000	0.187500	0.180000	0.162000	0.142500	0.134100
23	TRAVIS CO WCID POINT VENTURE	0.399100	0.625300	0.625300	0.624700	0.625900	0.640900	0.740900	0.740900	0.700000	0.672200
03	TRAVIS COUNTY	0.456300	0.416900	0.383800	0.369000	0.354200	0.369300	0.374400	0.357365	0.318239	0.304655
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	0.126400	0.117800	0.110500	0.107400	0.105200	0.105600	0.110300	0.111814	0.098684	0.100692
55	VILLAGE OF BRIARCLIFF	0.160500	0.160500	0.160500	0.147400	0.136500	0.131900	0.130000	0.118000	0.073800	0.068000
7F	VILLAGE OF POINT VENTURE	0.109500	0.109500	0.113100	0.121600	0.123000	0.122000	0.122400	0.111000	0.090916	0.085828
12	VILLAGE OF SAN LEANNA	0.249800	0.249800	0.249800	0.249800	0.249800	0.249800	0.249800	0.249800	0.249800	0.249800
7E	VILLAGE OF THE HILLS	0.024900	0.060000	0.060000	0.060000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
5G	VILLAGE OF VOLENTE	0.130000	0.100000	0.106500	0.108500	0.090000	0.090000	0.090000	0.086400	0.070000	0.072300
5H	VILLAGE OF WEBBERVILLE	0.277400	0.305100	0.340200	0.374200	0.336500	0.307300	0.304400	0.218500	0.171500	0.170000
32	WELLS BRANCH MUD	0.430000	0.390000	0.387300	0.379500	0.373000	0.373000	0.370000	0.335000	0.282900	0.257000
6H	WEST TRAVIS CO MUD NO 6	0.450000	0.450000	0.450000	0.450000	0.450000	0.350000	0.350000	0.321500	0.266300	0.222100
6J	WEST TRAVIS CO MUD NO 8	0.730000	0.611000	0.551000	0.521000	0.521000	0.521000	0.521000	0.504400	0.483400	0.475000
7G	WILBARGER CRK MUD NO 1	0.925000	0.908000	0.889500	0.878000	0.878000	0.878000	0.878000	0.855500	0.810000	0.722000
7H	WILBARGER CRK MUD NO 2	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
3M	WILLIAMSON/TRAVIS MUD NO 1	0.540000	0.510000	0.466200	0.431600	0.407900	0.385000	0.347900	0.329100	0.301800	0.288100
2G	WMSN CO WSID DIST 3	0.808200	0.730600	0.723000	0.723000	0.723000	0.746500	0.746500	0.699000	0.642000	0.621000
8I	WMSN-TR CO WCID NO 1F	0.900000	-	-	-	-	-	-	-	-	-
8J	WMSN-TR CO WCID NO 1G	0.536800	-	-	-	-	-	-	-	-	-

SOURCE: Travis Central Appraisal District- Internal Management Reports



TRAVIS CENTRAL APPRAISAL DISTRICT

Market Value by Taxing Entity

Last Ten Fiscal Years

Juris ID	Jurisdiction Name	2014	2015	2016	2017
01	AUSTIN ISD	\$ 93,062,515,899	\$ 109,908,305,144	\$ 127,361,841,366	\$ 139,934,729,821
02	CITY OF AUSTIN	\$ 111,303,793,195	\$ 130,735,102,519	\$ 150,763,833,494	\$ 164,926,811,430
03	TRAVIS COUNTY	\$ 156,022,463,923	\$ 181,370,015,863	\$ 206,750,431,701	\$ 225,117,062,160
05	CITY OF MANOR	\$ 399,215,611	\$ 487,231,204	\$ 632,690,174	\$ 753,055,093
06	DEL VALLE ISD	\$ 5,433,190,462	\$ 6,359,269,678	\$ 6,633,354,861	\$ 7,547,761,230
07	LAKE TRAVIS ISD	\$ 10,024,532,896	\$ 11,474,922,824	\$ 12,848,393,709	\$ 13,982,649,503
08	EANES ISD	\$ 12,762,683,366	\$ 14,334,736,507	\$ 16,044,882,884	\$ 16,819,541,753
09	CITY OF WEST LAKE HILLS	\$ 1,658,942,154	\$ 1,847,062,556	\$ 2,093,957,840	\$ 2,253,652,206
10	TRAVIS CO WCID NO 10	\$ 3,248,621,525	\$ 3,631,610,240	\$ 4,154,065,848	\$ 4,362,958,582
11	CITY OF ROLLINGWOOD	\$ 635,514,111	\$ 751,922,900	\$ 863,488,242	\$ 934,882,916
12	VILLAGE OF SAN LEANNA	\$ 53,131,699	\$ 57,040,208	\$ 60,150,442	\$ 62,161,594
16	LAGO VISTA ISD	\$ 1,601,683,097	\$ 1,668,730,243	\$ 1,836,758,423	\$ 1,930,652,780
17	TRAVIS CO WCID NO 17	\$ 5,383,697,463	\$ 5,843,464,285	\$ 6,463,794,347	\$ 6,984,560,281
18	TRAVIS CO WCID NO 18	\$ 558,736,598	\$ 602,177,607	\$ 694,129,686	\$ 762,830,067
19	PFLUGERVILLE ISD	\$ 10,652,950,824	\$ 12,401,245,852	\$ 14,164,650,875	\$ 15,660,255,230
1A	HAYS CONSOLIDATED ISD	\$ 26,579,372	\$ 28,919,030	\$ 29,261,396	\$ 29,561,443
1B	TRAVIS CO ESD NO 7	\$ -	\$ -	\$ -	\$ 3,082,544,275
1C	TRAVIS CO ESD NO 3	\$ 2,556,047,413	\$ 3,027,216,432	\$ 3,241,828,975	\$ 3,433,817,410
1D	TRAVIS CO MUD NO 5	\$ 129,821,886	\$ 148,223,291	\$ 210,691,255	\$ 260,466,896
1F	TANGLEWD FOREST LTD DIST	\$ 309,505,775	\$ 340,703,490	\$ 393,650,187	\$ 425,349,056
1H	COTTONWOOD CREEK MUD NO 1	\$ 51,184,135	\$ 84,547,023	\$ 109,174,969	\$ 141,594,692
1J	CYPRESS RANCH WCID NO 1	\$ 87,051,431	\$ 116,785,299	\$ 140,843,752	\$ 148,907,052
1K	BELVEDERE MUD	\$ 117,060,687	\$ 158,477,700	\$ 183,058,582	\$ 196,870,335
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	\$ 174,211,565	\$ 219,125,016	\$ 257,954,559	\$ 273,497,773
20	CITY OF PFLUGERVILLE	\$ 4,147,585,436	\$ 4,678,891,584	\$ 5,314,134,233	\$ 5,910,893,471
21	CITY OF LAKEWAY	\$ 3,311,516,127	\$ 3,681,755,006	\$ 4,073,370,884	\$ 4,525,138,857
22	COUPLAND ISD	\$ 11,670,424	\$ 16,495,645	\$ 17,176,194	\$ 17,320,574
23	TRAVIS CO WCID POINT VENTURE	\$ 160,490,792	\$ 170,939,482	\$ 182,263,997	\$ 201,708,395
25	HURST CREEK MUD	\$ 529,863,082	\$ 561,360,545	\$ 587,689,584	\$ 619,402,898
26	LAKEWAY MUD	\$ 1,073,562,707	\$ 1,135,581,348	\$ 1,207,143,323	\$ 1,292,905,577
27	LOST CREEK MUD	\$ 776,355,753	\$ 917,553,059	\$ 2,617,159	\$ 3,237,937
2A	ELGIN ISD	\$ 367,911,438	\$ 451,521,152	\$ 515,258,254	\$ 536,777,213
2D	TRAVIS CO MUD NO 6	\$ 167,946,997	\$ 175,439,252	\$ 166,787,884	\$ 156,601,488
2F	CITY OF ROUND ROCK	\$ 397,452,463	\$ 403,659,437	\$ 444,872,484	\$ 516,379,565
2G	WMSN CO WSID DIST 3	\$ 54,191,905	\$ 61,149,462	\$ 68,628,186	\$ 71,819,281
2H	NE TRAVIS CO UTILITY DIST	\$ 209,820,571	\$ 235,610,358	\$ 268,700,684	\$ 293,235,046
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	\$ 156,019,467,668	\$ 181,367,471,467	\$ 206,747,122,744	\$ 225,115,947,630
2K	PRESIDENTIAL GLEN MUD	\$ 25,690,283	\$ 43,158,191	\$ 78,538,960	\$ 105,921,257
2L	TRAVIS CO MUD NO 16	\$ 101,002,280	\$ 139,902,542	\$ 162,795,842	\$ 188,069,177
2N	NORTH AUSTIN MUD NO 1	\$ 81,742,888	\$ 91,593,382	\$ 103,728,080	\$ 106,400,068
2R	TRAVIS CO MUD NO 23	\$ -	\$ -	\$ -	\$ 9,361,762
32	WELLS BRANCH MUD	\$ 1,004,470,285	\$ 1,145,501,626	\$ 1,302,637,084	\$ 1,414,511,903
33	SHADY HOLLOW MUD	\$ 282,489,092	\$ 307,318,745	\$ 346,696,148	\$ 370,562,768
34	MANOR ISD	\$ 6,201,164,903	\$ 6,983,944,157	\$ 7,492,705,869	\$ 7,652,348,950
35	TRAVIS CO WCID NO 19	\$ 174,706,098	\$ 226,691,223	\$ 229,002,083	\$ 230,696,362
37	TRAVIS CO WCID NO 20	\$ 348,368,359	\$ 404,441,341	\$ 451,938,451	\$ 464,136,325
38	DRIPPING SPRINGS ISD	\$ 62,317,265	\$ 77,997,739	\$ 78,204,842	\$ 78,607,793
39	TRAVIS CO ESD NO 9	\$ 6,517,566,869	\$ 7,276,227,354	\$ 7,453,324,110	\$ 7,795,853,486
3A	MARBLE FALLS ISD	\$ 720,451,127	\$ 747,252,676	\$ 795,576,542	\$ 793,187,496
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	\$ 2,052,228,566	\$ 2,226,330,435	\$ 2,389,505,346	\$ 2,476,429,051
3D	TRAVIS CO MUD NO 7	\$ 1,696,567	\$ 4,989,216	\$ 151,674	\$ 1,638,252



TABLE 10
(1 of 3)

2018	2019	2020	2021	2022	2023
\$ 153,285,908,753	\$ 167,939,746,878	\$ 177,348,338,445	\$ 194,329,388,082	\$ 250,934,044,104	\$ 277,928,762,182
\$ 181,463,421,154	\$ 197,532,841,210	\$ 209,618,511,514	\$ 229,464,704,168	\$ 295,953,348,795	\$ 324,301,845,788
\$ 247,786,958,003	\$ 268,798,161,469	\$ 282,832,710,705	\$ 315,990,091,832	\$ 428,066,930,389	\$ 469,324,274,507
\$ 981,434,730	\$ 1,153,653,601	\$ 1,227,073,679	\$ 1,426,813,158	\$ 2,355,982,298	\$ 2,725,856,993
\$ 8,609,650,611	\$ 9,869,966,541	\$ 10,655,544,006	\$ 12,835,509,320	\$ 18,074,248,771	\$ 22,956,542,539
\$ 15,756,524,517	\$ 16,726,605,529	\$ 17,332,363,550	\$ 20,137,055,181	\$ 30,057,632,779	\$ 31,950,390,264
\$ 18,061,913,807	\$ 18,968,098,588	\$ 19,235,404,947	\$ 21,967,856,985	\$ 30,895,292,250	\$ 31,800,983,340
\$ 2,487,751,633	\$ 2,628,693,162	\$ 2,642,124,239	\$ 3,007,227,892	\$ 4,245,244,378	\$ 4,342,110,277
\$ 4,759,931,073	\$ 5,067,818,135	\$ 5,119,359,921	\$ 5,867,073,276	\$ 8,299,004,476	\$ 8,657,548,897
\$ 1,019,217,464	\$ 1,080,204,648	\$ 1,137,543,961	\$ 1,285,052,766	\$ 2,015,819,349	\$ 2,212,615,057
\$ 77,546,324	\$ 77,656,282	\$ 78,222,330	\$ 91,437,199	\$ 139,259,409	\$ 163,970,783
\$ 2,222,713,132	\$ 2,390,541,502	\$ 2,514,481,032	\$ 2,971,282,374	\$ 5,612,705,687	\$ 6,174,365,429
\$ 7,632,990,757	\$ 8,005,120,557	\$ 8,184,169,319	\$ 9,341,193,061	\$ 13,871,002,565	\$ 14,413,054,855
\$ 842,821,306	\$ 873,518,775	\$ 888,021,608	\$ 1,036,632,300	\$ 1,567,286,278	\$ 1,692,415,555
\$ 18,447,656,084	\$ 19,774,619,524	\$ 21,190,303,192	\$ 24,229,094,813	\$ 34,978,732,722	\$ 37,717,757,461
\$ 29,583,765	\$ 31,657,883	\$ 31,080,966	\$ 43,754,951	\$ 141,531,538	\$ 463,254,502
\$ 3,164,141,322	\$ 3,268,182,080	\$ 3,412,099,648	\$ 4,115,614,287	\$ 8,659,080,730	\$ 9,346,211,836
\$ 3,650,678,198	\$ 3,874,055,364	\$ 3,982,927,271	\$ 4,751,272,022	\$ 6,908,158,516	\$ 7,759,948,435
\$ 288,240,831	\$ 309,103,474	\$ 337,818,642	\$ 428,478,823	\$ 612,863,012	\$ 855,230,028
\$ 472,792,296	\$ 508,217,702	\$ 508,651,889	\$ 565,234,156	\$ 776,341,179	\$ 776,501,868
\$ 195,804,522	\$ 234,447,709	\$ 268,134,024	\$ 339,657,727	\$ 573,832,704	\$ 572,199,143
\$ 170,015,081	\$ 179,215,427	\$ 179,063,428	\$ 201,296,644	\$ 342,993,274	\$ 341,408,263
\$ 203,523,026	\$ 208,431,155	\$ 217,631,356	\$ 272,700,755	\$ 422,415,487	\$ 489,710,580
\$ 288,746,254	\$ 294,971,925	\$ 295,674,845	\$ 354,893,869	\$ 571,206,811	\$ 760,129,123
\$ 6,750,973,991	\$ 7,459,818,166	\$ 8,009,539,080	\$ 9,079,779,838	\$ 13,506,336,229	\$ 14,906,990,515
\$ 4,988,014,856	\$ 5,325,087,054	\$ 5,541,925,586	\$ 6,322,491,565	\$ 9,504,451,393	\$ 9,941,525,807
\$ 17,489,432	\$ 17,439,910	\$ 17,734,398	\$ 21,989,759	\$ 32,577,647	\$ 33,633,442
\$ 227,267,612	\$ 243,928,740	\$ 253,703,780	\$ 319,916,631	\$ 547,860,438	\$ 588,311,770
\$ 642,537,160	\$ 666,266,761	\$ 673,754,625	\$ 776,620,541	\$ 1,199,652,666	\$ 1,224,513,032
\$ 1,368,507,516	\$ 1,416,655,999	\$ 1,410,946,796	\$ 1,639,005,218	\$ 2,403,969,374	\$ 2,423,707,465
\$ -	\$ 1,263,744	\$ 35,199	\$ -	\$ -	\$ -
\$ 567,724,270	\$ 593,665,436	\$ 600,106,325	\$ 770,702,056	\$ 1,242,538,125	\$ 1,456,989,902
\$ 171,480,925	\$ 150,171,870	\$ 147,652,402	\$ 137,264,516	\$ 237,258,133	\$ 263,875,640
\$ 557,474,173	\$ 618,683,244	\$ 696,002,074	\$ 704,975,445	\$ 806,476,400	\$ 875,198,778
\$ 79,476,966	\$ 86,559,257	\$ 92,912,323	\$ 109,889,328	\$ 133,590,329	\$ 133,075,954
\$ 312,127,701	\$ 340,027,995	\$ 350,346,552	\$ 391,235,210	\$ 645,877,993	\$ 617,326,070
\$ 247,781,460,144	\$ 268,793,263,829	\$ 282,825,929,740	\$ 315,984,441,544	\$ 428,058,878,391	\$ 469,315,827,635
\$ 153,348,608	\$ 225,518,126	\$ 259,417,690	\$ 300,458,286	\$ 530,924,675	\$ 531,526,469
\$ 216,252,832	\$ 225,883,277	\$ 232,845,430	\$ 255,609,002	\$ 456,488,733	\$ 425,368,813
\$ 124,150,176	\$ 133,737,470	\$ 133,152,387	\$ 164,148,563	\$ 230,395,554	\$ 212,126,367
\$ 9,406,645	\$ 72,980,561	\$ 214,658,319	\$ 302,648,131	\$ 628,856,377	\$ 658,395,509
\$ 1,519,824,637	\$ 1,586,763,702	\$ 1,549,372,994	\$ 1,727,083,963	\$ 2,351,260,830	\$ 2,419,126,088
\$ 379,800,273	\$ 423,126,042	\$ 421,651,573	\$ 485,303,301	\$ 743,487,548	\$ 697,722,610
\$ 8,030,776,979	\$ 8,403,693,979	\$ 8,907,876,941	\$ 10,239,878,854	\$ 14,728,336,795	\$ 16,901,326,266
\$ 215,072,039	\$ 231,541,246	\$ 230,244,652	\$ 262,997,813	\$ 384,806,113	\$ 466,562,029
\$ 473,456,200	\$ 537,518,741	\$ 537,153,492	\$ 654,672,831	\$ 990,388,378	\$ 1,095,548,473
\$ 78,933,135	\$ 79,129,088	\$ 79,652,330	\$ 127,854,149	\$ 231,788,911	\$ 256,597,866
\$ 8,442,929,248	\$ 8,868,926,302	\$ 8,954,732,660	\$ 10,532,085,165	\$ 15,228,256,759	\$ 15,799,386,617
\$ 915,292,515	\$ 929,806,305	\$ 941,300,837	\$ 1,157,897,434	\$ 1,877,674,618	\$ 1,950,715,802
\$ 2,550,403,412	\$ 2,622,510,202	\$ 2,613,302,941	\$ 2,979,618,152	\$ 4,915,160,017	\$ 4,946,619,470
\$ 1,646,625	\$ 1,647,230	\$ 1,644,765	\$ 1,642,237	\$ 1,637,714	\$ 8,594,614



TRAVIS CENTRAL APPRAISAL DISTRICT

Market Value by Taxing Entity

Last Ten Fiscal Years

Juris ID	Jurisdiction Name	2014	2015	2016	2017
3F	CITY OF CEDAR PARK	\$ 380,443,421	\$ 905,000,986	\$ 1,011,976,339	\$ 1,091,131,237
3G	TRAVIS CO MUD NO 14	\$ 85,567,111	\$ 100,002,321	\$ 114,715,219	\$ 126,733,149
3M	WILLIAMSON/TRAVIS MUD NO 1	\$ 100,031,687	\$ 106,042,220	\$ 120,312,265	\$ 127,161,683
3N	TRAVIS CO MUD NO 18	\$ 7,935,968	\$ 38,360,422	\$ 72,242,732	\$ 125,630,956
3R	TRAVIS CO MUD NO 24	\$ -	\$ -	\$ -	\$ 6,541,689
40	CITY OF CREEDMOOR	\$ 61,657,509	\$ 64,567,758	\$ 66,467,326	\$ 70,928,233
41	TRAVIS CO ESD NO 1	\$ 2,632,364,251	\$ 2,741,936,605	\$ 2,931,547,291	\$ 3,068,222,707
49	CITY OF LAGO VISTA	\$ 778,992,562	\$ 832,357,854	\$ 910,922,390	\$ 977,970,007
4A	JOHNSON CITY ISD	\$ 43,758,754	\$ 53,457,140	\$ 52,997,551	\$ 52,677,108
4D	TRAVIS CO MUD NO 8	\$ 75,568,330	\$ 82,433,663	\$ 86,567,768	\$ 107,789,425
4F	TRAVIS CO MUD NO 10	\$ 106,012,076	\$ 109,700,126	\$ 122,553,060	\$ 117,017,475
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	\$ 262,729,642	\$ 285,165,096	\$ 300,752,444	\$ 307,393,394
4J	TRAVIS CO MUD NO 11	\$ 206,087,893	\$ 254,276,520	\$ 271,242,311	\$ 288,504,859
4K	TRAVIS CO MUD NO 12	\$ 32,229,042	\$ 83,318,959	\$ 102,539,273	\$ 126,404,495
4L	TRAVIS CO MUD NO 13	\$ 46,779,410	\$ 69,957,116	\$ 88,190,315	\$ 134,792,122
4M	PILOT KNOB MUD NO 3	\$ 2,792,574	\$ 6,853,888	\$ 13,833,008	\$ 55,006,861
4P	PILOT KNOB MUD NO 2	\$ -	\$ 2,333,348	\$ 2,139,142	\$ 2,339,520
4R	PILOT KNOB MUD NO 5	\$ -	\$ 1,720,389	\$ 1,681,660	\$ 1,248,430
50	CITY OF JONESTOWN	\$ 427,471,779	\$ 441,385,248	\$ 470,048,172	\$ 501,069,929
51	TRAVIS CO ESD NO 11	\$ 1,186,529,168	\$ 1,284,621,885	\$ 1,360,725,749	\$ 1,556,374,970
52	TRAVIS CO ESD NO 6	\$ 11,850,902,932	\$ 13,484,649,825	\$ 14,966,471,896	\$ 16,114,328,317
55	VILLAGE OF BRIARCLIFF	\$ 245,279,336	\$ 256,258,193	\$ 274,218,510	\$ 290,341,628
56	TRAVIS CO ESD NO 5	\$ 1,137,816,600	\$ 1,164,042,055	\$ 1,318,453,862	\$ 1,421,916,802
57	TRAVIS CO ESD NO 4	\$ 1,748,194,003	\$ 1,969,587,608	\$ 2,257,791,532	\$ 2,390,227,905
58	TRAVIS CO ESD NO 10	\$ 1,664,903,365	\$ 1,800,759,353	\$ 1,973,714,220	\$ 2,129,165,992
59	RIVER PLACE MUD	\$ 573,811,480	\$ 615,784,273	\$ 666,805,761	\$ 683,797,562
5A	ROUND ROCK ISD	\$ 6,850,831,127	\$ 7,731,348,855	\$ 8,769,760,049	\$ 9,471,761,839
5D	TRAVIS CO MUD NO 9	\$ 3,512,444	\$ 3,948,203	\$ 3,903,341	\$ 3,989,922
5E	SENNA HILLS MUD	\$ 263,022,901	\$ 281,982,833	\$ 289,889,484	\$ 305,033,140
5F	CITY OF ELGIN	\$ 65,783,401	\$ 95,127,341	\$ 129,526,963	\$ 136,499,906
5G	VILLAGE OF VOLENTE	\$ 180,958,963	\$ 196,777,518	\$ 199,273,027	\$ 210,547,382
5H	VILLAGE OF WEBBERVILLE	\$ 91,521,942	\$ 23,019,002	\$ 29,169,643	\$ 28,186,989
5J	KELLY LANE WCID NO 1	\$ 78,581,607	\$ 110,029,194	\$ 145,256,121	\$ 170,720,374
5K	KELLY LANE WCID NO 2	\$ 7,473,927	\$ 24,674,134	\$ 53,342,384	\$ 96,330,479
5L	LAZY NINE MUD NO 1A	\$ 1,836,476	\$ 4,031,775	\$ 11,845,693	\$ 10,552,146
5M	LAZY NINE MUD NO 1B	\$ 70,664,369	\$ 144,678,878	\$ 182,725,111	\$ 234,543,246
61	CITY OF MUSTANG RIDGE	\$ 71,821,589	\$ 75,548,393	\$ 83,605,618	\$ 85,729,001
68	AUSTIN COMM COLL DIST	\$ 127,880,017,041	\$ 149,465,835,989	\$ 171,507,661,328	\$ 187,240,940,583
69	LEANDER ISD	\$ 8,200,240,864	\$ 9,132,786,914	\$ 10,062,466,848	\$ 10,695,721,187
6E	LAKE POINTE MUD NO 3 (DA)	\$ 206,583,012	\$ 223,058,279	\$ 235,352,351	\$ 262,773,289
6F	CITY OF LEANDER	\$ 472,401,546	\$ 628,698,635	\$ 789,058,897	\$ 944,506,419
6G	TRAVIS CO MUD NO 15	\$ 291,973,197	\$ 363,481,557	\$ 443,445,733	\$ 497,636,271
6H	WEST TRAVIS CO MUD NO 6	\$ 313,648,741	\$ 412,473,114	\$ 498,205,425	\$ 527,873,564
6J	WEST TRAVIS CO MUD NO 8	\$ 127,354,461	\$ 152,341,622	\$ 181,145,283	\$ 197,411,368
6L	TRAVIS CO MUD NO 17	\$ 7,407,957	\$ 22,112,157	\$ 47,837,508	\$ 63,863,360
6M	TRAVIS CO MUD NO 21	\$ 2,956,270	\$ 37,410,026	\$ 100,977,064	\$ 152,936,023
6P	LOST CREEK LIMITED DISTRICT	\$ -	\$ -	\$ 975,544,681	\$ 1,046,603,143
6R	TRAVIS CO ESD NO 15	\$ -	\$ -	\$ -	\$ -
6T	ALTESSA MUD	\$ -	\$ -	\$ -	\$ -
70	TRAVIS CO MUD NO 2	\$ 127,708,911	\$ 155,570,741	\$ 175,798,443	\$ 193,722,502
71	TRAVIS CO ESD NO 14	\$ 956,588,806	\$ 568,111,479	\$ 597,335,953	\$ 661,920,728
72	TRAVIS CO ESD NO 12	\$ 1,672,952,520	\$ 1,991,469,013	\$ 2,406,538,702	\$ 2,580,365,275
73	ONION CREEK METRO PARK DIST	\$ -	\$ 2,705,828	\$ 4,311,359	\$ 7,637,360
77	TRAVIS CO ESD NO 8	\$ 1,879,368,985	\$ 2,046,194,624	\$ 2,292,818,900	\$ 2,426,142,585



TABLE 10
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2018	2019	2020	2021	2022	2023
\$ 1,145,888,587	\$ 1,208,070,079	\$ 1,222,719,683	\$ 1,401,360,496	\$ 2,207,871,459	\$ 2,237,903,031
\$ 135,714,669	\$ 135,440,889	\$ 135,882,384	\$ 162,012,313	\$ 258,810,953	\$ 331,039,916
\$ 132,289,694	\$ 141,222,161	\$ 140,732,624	\$ 157,109,437	\$ 251,276,648	\$ 246,600,390
\$ 182,490,968	\$ 241,853,727	\$ 252,818,936	\$ 290,741,758	\$ 424,466,238	\$ 428,620,339
\$ 7,038,701	\$ 7,034,552	\$ 7,034,552	\$ 8,424,039	\$ 8,455,019	\$ 14,048,475
\$ 72,593,408	\$ 111,798,734	\$ 113,285,820	\$ 160,756,873	\$ 226,670,667	\$ 288,079,083
\$ 3,503,837,159	\$ 3,759,337,501	\$ 3,905,855,590	\$ 4,821,569,799	\$ 8,662,953,850	\$ 9,354,184,156
\$ 1,124,153,977	\$ 1,261,554,274	\$ 1,358,404,633	\$ 1,554,352,060	\$ 3,045,094,136	\$ 3,380,094,357
\$ 52,890,321	\$ 65,310,008	\$ 65,516,260	\$ 83,409,469	\$ 153,137,759	\$ 171,084,243
\$ 113,145,987	\$ 151,266,040	\$ 159,377,780	\$ 172,539,406	\$ 285,484,264	\$ 318,546,036
\$ 112,064,941	\$ 117,613,461	\$ 120,057,029	\$ 155,064,916	\$ 269,383,445	\$ 285,792,415
\$ 329,733,572	\$ 368,455,124	\$ 377,899,095	\$ 411,091,850	\$ 637,338,119	\$ 725,722,097
\$ 324,065,450	\$ 337,393,311	\$ 355,132,434	\$ 397,947,172	\$ 664,065,957	\$ 662,329,471
\$ 156,862,075	\$ 210,900,056	\$ 256,329,562	\$ 352,840,755	\$ 655,597,016	\$ 675,205,078
\$ 171,214,309	\$ 209,511,445	\$ 249,412,399	\$ 350,703,006	\$ 693,278,806	\$ 817,619,930
\$ 89,442,376	\$ 120,513,790	\$ 172,538,841	\$ 329,031,800	\$ 676,067,890	\$ 879,840,317
\$ 2,054,058	\$ 2,994,690	\$ 12,023,498	\$ 54,522,402	\$ 161,553,009	\$ 253,807,099
\$ 1,241,248	\$ 2,094,718	\$ 1,750,984	\$ 2,051,816	\$ 4,951,900	\$ 8,807,822
\$ 674,059,700	\$ 596,878,763	\$ 616,568,414	\$ 781,176,168	\$ 1,362,769,535	\$ 1,589,295,106
\$ 1,683,912,086	\$ 2,138,478,412	\$ 2,296,306,751	\$ 3,236,962,921	\$ 4,831,577,494	\$ 6,031,433,280
\$ 16,958,218,135	\$ 17,906,187,925	\$ 18,496,334,359	\$ 21,367,023,555	\$ 31,987,263,937	\$ 33,702,876,439
\$ 336,472,264	\$ 364,296,586	\$ 368,152,432	\$ 434,503,102	\$ 672,260,683	\$ 752,007,178
\$ 1,563,123,127	\$ 1,751,940,336	\$ 1,906,922,360	\$ 2,273,781,393	\$ 3,581,226,611	\$ 3,914,378,589
\$ 2,636,615,808	\$ 2,828,254,246	\$ 2,888,536,577	\$ 3,591,264,548	\$ 6,344,645,681	\$ 9,101,406,482
\$ 2,282,774,588	\$ 2,468,460,793	\$ 2,540,797,953	\$ 2,882,945,287	\$ 4,409,302,538	\$ 4,647,202,904
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 10,171,493,651	\$ 10,828,080,016	\$ 11,279,137,182	\$ 12,416,807,659	\$ 16,635,492,831	\$ 16,366,239,909
\$ 3,830,643	\$ 3,892,105	\$ 3,886,962	\$ 4,239,352	\$ 5,244,079	\$ 5,940,561
\$ 318,089,426	\$ 319,793,379	\$ 317,739,322	\$ 352,014,769	\$ 617,388,329	\$ 612,886,958
\$ 146,797,944	\$ 155,661,678	\$ 157,998,644	\$ 188,961,967	\$ 322,505,344	\$ 438,278,559
\$ 257,883,622	\$ 272,609,571	\$ 275,451,665	\$ 312,427,459	\$ 515,761,301	\$ 501,067,522
\$ 29,620,541	\$ 31,659,022	\$ 32,689,671	\$ 51,413,704	\$ 68,881,222	\$ 71,937,636
\$ 207,664,538	\$ 244,443,302	\$ 257,097,556	\$ 296,465,037	\$ 467,198,536	\$ 478,064,583
\$ 156,842,936	\$ 185,690,360	\$ 205,274,917	\$ 239,961,074	\$ 381,235,752	\$ 391,110,449
\$ 23,382,718	\$ 24,904,713	\$ 27,043,583	\$ 28,007,154	\$ 52,516,612	\$ 165,344,446
\$ 302,376,564	\$ 382,213,272	\$ 459,195,314	\$ 602,336,751	\$ 1,055,778,407	\$ 1,141,315,321
\$ 89,760,731	\$ 121,890,828	\$ 123,585,346	\$ 196,075,432	\$ 278,645,520	\$ 326,364,861
\$ 205,435,217,952	\$ 223,464,706,562	\$ 236,619,433,962	\$ 262,225,598,503	\$ 346,729,462,309	\$ 382,658,452,177
\$ 11,578,033,666	\$ 12,244,604,712	\$ 12,656,080,067	\$ 14,709,564,592	\$ 22,573,507,472	\$ 23,375,369,813
\$ 270,626,329	\$ 289,127,482	\$ 295,059,412	\$ 344,482,402	\$ 497,199,506	\$ 489,097,605
\$ 1,159,756,013	\$ 1,415,432,888	\$ 1,651,079,947	\$ 2,097,371,669	\$ 3,555,574,169	\$ 3,992,021,063
\$ 566,788,800	\$ 641,504,524	\$ 649,999,843	\$ 742,646,201	\$ 1,148,481,955	\$ 1,164,602,979
\$ 592,948,538	\$ 632,009,066	\$ 658,953,341	\$ 775,893,773	\$ 1,160,163,308	\$ 1,244,785,958
\$ 222,642,308	\$ 218,053,387	\$ 250,070,498	\$ 258,451,092	\$ 287,019,994	\$ 302,929,531
\$ 82,681,040	\$ 111,087,380	\$ 151,087,814	\$ 246,077,151	\$ 487,908,628	\$ 596,340,237
\$ 252,990,398	\$ 365,482,050	\$ 462,282,707	\$ 601,494,359	\$ 981,684,912	\$ 1,017,267,009
\$ 1,068,272,348	\$ 1,144,650,262	\$ 1,154,659,625	\$ 1,248,749,960	\$ 1,944,238,419	\$ 1,782,932,738
\$ 1,709,606,648	\$ 2,165,589,837	\$ 2,301,347,618	\$ 3,243,623,445	\$ 4,842,755,525	\$ 6,041,954,291
\$ -	\$ -	\$ -	\$ 108,453	\$ 175,858	\$ 8,899,554
\$ 217,057,067	\$ 247,128,072	\$ 272,129,223	\$ 357,200,352	\$ 588,077,016	\$ 596,340,463
\$ 733,859,726	\$ 759,393,965	\$ 763,043,328	\$ 865,527,142	\$ 1,213,047,011	\$ 1,289,062,158
\$ 2,910,195,292	\$ 3,366,260,395	\$ 3,608,601,371	\$ 4,385,010,709	\$ 6,991,383,876	\$ 7,855,360,676
\$ 36,514,238	\$ 83,424,231	\$ 134,327,151	\$ 218,961,795	\$ 364,353,028	\$ 476,667,094
\$ 2,898,359,687	\$ 3,053,325,798	\$ 3,137,336,464	\$ 3,802,115,254	\$ 6,203,511,883	\$ 6,687,736,718



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

Juris ID	Jurisdiction Name	2014	2015	2016	2017
7A	MOORES CROSSING MUD	\$ 94,816,542	\$ 122,526,420	\$ 137,311,468	\$ 162,765,268
7D	LAKE POINTE MUD NO 5 (DA)	\$ 225,717,417	\$ 237,545,386	\$ 244,295,100	\$ 264,065,741
7E	VILLAGE OF THE HILLS	\$ 481,550,244	\$ 509,680,093	\$ 530,360,576	\$ 558,606,311
7F	VILLAGE OF POINT VENTURE	\$ 163,558,058	\$ 173,995,809	\$ 185,376,512	\$ 204,801,660
7G	WILBARGER CRK MUD NO 1	\$ 23,670,690	\$ 40,963,075	\$ 44,692,258	\$ 50,563,341
7H	WILBARGER CRK MUD NO 2	\$ 3,710,059	\$ 6,335,781	\$ 7,520,916	\$ 7,520,916
7J	LAKESIDE MUD NO 3	\$ 94,781,928	\$ 124,169,749	\$ 158,026,524	\$ 185,137,987
7K	SUNFIELD MUD NO 1	\$ 353,732	\$ 382,127	\$ 311,082	\$ 258,299
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	\$ 1,386,198,389	\$ 1,787,167,949	\$ 2,119,921,634	\$ 2,262,909,246
84	NORTHTOWN MUD	\$ 581,307,552	\$ 692,389,402	\$ 817,433,745	\$ 841,497,860
8C	TRAVIS CO MUD NO 3	\$ 578,011,308	\$ 682,548,388	\$ 717,840,405	\$ 760,663,680
8E	RNCH @ CYPRSS CRK MUD 1	\$ 81,567,889	\$ 87,241,305	\$ 94,363,146	\$ 99,323,598
8G	WMSN-TR CO WCID NO 1D	\$ 21,821	\$ -	\$ -	\$ -
8H	BELLA VISTA MUD	\$ 112,275,522	\$ -	\$ 14,074	\$ -
8I	WMSN-TR CO WCID NO 1F	\$ 57,451,605	\$ -	\$ -	\$ -
8J	WMSN-TR CO WCID NO 1G	\$ 257,778,399	\$ -	\$ 88,196	\$ -
8K	TRAVIS CO ESD NO 13	\$ 133,606,148	\$ 164,238,446	\$ 181,774,331	\$ 183,341,473
8L	TRAVIS CO BEE CAVE ROAD DIST NO 1	\$ 198,639,682	\$ 351,754,077	\$ 438,340,537	\$ 450,822,524
8N	ANDERSON MILL LIMITED DISTRICT	\$ 10,703,214	\$ 10,960,348	\$ 13,753,672	\$ 16,389,622
8P	RIVER PLACE LIMITED DISTRICT	\$ -	\$ -	\$ -	\$ -
8R	TRAVIS CO ESD NO 16	\$ -	\$ -	\$ -	\$ -
9B	TRAVIS CO ESD NO 2	\$ 8,240,198,025	\$ 9,692,352,961	\$ 11,098,791,402	\$ 12,209,785,964
9C	TRAVIS CO MUD NO 4	\$ 72,570,096	\$ 115,778,271	\$ 131,976,546	\$ 124,274,541
9D	LAKESIDE WCID NO 1	\$ 125,392,319	\$ 139,109,181	\$ 147,508,439	\$ 157,990,961
9G	LAKESIDE WCID NO 2A	\$ 1,304,340	\$ 7,305,217	\$ 18,037,322	\$ 31,494,443
9H	LAKESIDE WCID NO 2B	\$ 85,311,956	\$ 102,993,459	\$ 119,534,118	\$ 133,882,328
9I	LAKESIDE WCID NO 2C	\$ 98,107,743	\$ 120,929,033	\$ 150,352,548	\$ 189,083,396
9J	LAKESIDE WCID NO 2D	\$ 97,024,220	\$ 134,156,575	\$ 156,582,420	\$ 180,322,939
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	\$ 31,204,688	\$ 67,683,212	\$ 118,897,886	\$ 165,929,972
9M	SOUTHEAST TRAVIS COUNTY MUD NO 1	\$ 901,051	\$ 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	\$ -	\$ -	\$ -
7M	SUNFIELD MUD NO 3	\$ -	\$ -	\$ -	\$ -
10P	BRIARWOOD MUD	\$ -	\$ -	\$ -	\$ -
4N	PILOT KNOB MUD NO 4	\$ -	\$ -	\$ -	\$ -
10F	TRAVIS CO MUD NO 26	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ 787,780,715,931	\$ 915,153,230,761	\$ 1,043,825,692,977	\$ 1,140,348,786,973

SOURCE: Travis Central Appraisal District- Internal Management Reports



TABLE 10

(3 of 3)

2018	2019	2020	2021	2022	2023
\$ 187,781,309	\$ 197,152,509	\$ 200,460,016	\$ 241,211,331	\$ 360,266,682	\$ 378,018,584
\$ 276,437,083	\$ 301,884,288	\$ 302,083,791	\$ 359,473,691	\$ 490,380,423	\$ 565,337,824
\$ 580,350,960	\$ 604,645,592	\$ 605,759,434	\$ 705,541,923	\$ 1,117,004,515	\$ 1,127,551,920
\$ 230,456,092	\$ 246,955,755	\$ 256,799,789	\$ 323,122,049	\$ 554,617,405	\$ 594,790,468
\$ 55,338,547	\$ 79,498,627	\$ 135,825,540	\$ 176,988,326	\$ 261,755,911	\$ 419,450,065
\$ 7,571,916	\$ 7,509,943	\$ 7,509,943	\$ 7,612,875	\$ 13,320,324	\$ 13,320,346
\$ 212,945,091	\$ 224,534,695	\$ 229,536,231	\$ 275,877,696	\$ 460,383,430	\$ 446,523,729
\$ 409,847	\$ 238,963	\$ 134,529	\$ 134,536	\$ 640,068	\$ 19,769,475
\$ 5,319,793	\$ 5,489,701	\$ 13,006,159	\$ 43,539,946	\$ 109,388,292	\$ 181,674,180
\$ 6,129,068	\$ 11,451,419	\$ 34,766,558	\$ 81,069,718	\$ 202,554,809	\$ 378,887,239
\$ 12,008,904	\$ 11,541,631	\$ 28,292,521	\$ 77,851,340	\$ 230,264,340	\$ 296,738,162
\$ -	\$ -	\$ -	\$ 13,470,538	\$ 13,878,757	\$ 29,036,341
\$ 2,651,667,914	\$ 2,786,078,761	\$ 2,918,897,959	\$ 3,169,987,326	\$ 4,103,430,185	\$ 4,386,011,238
\$ 1,194,775,187	\$ 1,032,265,994	\$ 1,045,380,556	\$ 1,207,764,306	\$ 1,748,915,820	\$ 1,819,485,825
\$ 786,198,459	\$ 797,382,243	\$ 791,448,523	\$ 923,042,339	\$ 1,280,566,542	\$ 1,336,583,002
\$ 100,115,914	\$ 111,575,362	\$ 111,154,003	\$ 125,599,693	\$ 212,939,150	\$ 194,066,046
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 191,660,639	\$ 207,084,080	\$ 212,415,963	\$ 311,742,434	\$ 527,206,181	\$ 505,473,460
\$ 484,146,688	\$ 466,582,714	\$ 466,935,734	\$ 433,680,095	\$ 457,520,818	\$ 468,267,088
\$ 17,105,945	\$ 17,385,978	\$ 17,335,343	\$ 24,759,003	\$ 31,977,873	\$ 35,478,658
\$ -	\$ 741,682,517	\$ 764,749,970	\$ 921,861,835	\$ 1,351,804,807	\$ 1,377,964,312
\$ -	\$ -	\$ 2,800,993,834	\$ 3,373,829,836	\$ 5,435,026,029	\$ 5,792,816,970
\$ 14,082,809,960	\$ 15,283,082,476	\$ 16,141,628,882	\$ 18,580,177,858	\$ 27,290,746,281	\$ 29,695,334,051
\$ 79,727,619	\$ 122,800,996	\$ 173,256,225	\$ 217,063,519	\$ 225,995,941	\$ 270,009,855
\$ 161,861,366	\$ 166,546,175	\$ 165,828,254	\$ 192,218,471	\$ 304,600,310	\$ 287,159,138
\$ 50,640,755	\$ 74,133,319	\$ 111,074,804	\$ 194,347,668	\$ 382,830,277	\$ 397,965,065
\$ 138,782,884	\$ 147,702,082	\$ 147,790,428	\$ 172,545,737	\$ 271,199,701	\$ 256,535,440
\$ 222,844,630	\$ 261,854,392	\$ 304,914,816	\$ 399,973,434	\$ 660,271,423	\$ 665,546,400
\$ 196,628,959	\$ 217,366,146	\$ 235,930,511	\$ 285,829,311	\$ 477,135,146	\$ 512,939,365
\$ 213,703,234	\$ 256,451,769	\$ 298,034,115	\$ 355,327,074	\$ 574,149,032	\$ 615,933,381
\$ 2,527,944	\$ 14,551,986	\$ 27,936,680	\$ 41,320,558	\$ 85,034,944	\$ 122,309,728
\$ 2,523,156	\$ 2,523,156	\$ 2,308,961	\$ 1,965,726	\$ 3,986,357	\$ 3,893,024
\$ -	\$ -	\$ -	\$ 7,787,134,411	\$ 7,578,016,329	\$ 7,982,331,650
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,563,579
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,234,395
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,092,459
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,476,847
\$ 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	\$ 2,407,986,545,119





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 Unemployment Rate ⁽⁴⁾
2014	1,122,788	66,239,170	58,995	29,620	302,008	4.1%
2015	1,148,867	68,576,470	59,691	28,420	322,731	3.3%
2016	1,178,949	70,785,189	60,041	34,893	341,871	3.4%
2017	1,206,333	78,515,971	65,086	33,154	364,456	2.9%
2018	1,231,806	85,814,637	69,666	34,798	377,730	2.9%
2019	1,256,776	90,918,372	72,343	35,742	388,236	2.6%
2020	1,290,188	94,348,886	73,128	38,255	418,375	6.2%
2021	1,302,956	107,315,870	82,363	41,868	539,724	3.6%
2022	1,318,775	113,981,201	86,430	36,809	623,504	2.7%
2023	1,336,643	Information Not Available		30,595	579,380	3.6%

- 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.



Principal Employers
For 2014 and 2023

Employer ⁽¹⁾	Product or Service	2023			2014		
		Employees	Rank	Percentage of Total County Employment ^(a)	Employees	Rank	Percentage of Total County Employment ^(b)
State of Texas ⁽²⁾	Government	60,770	1	6.82%	57,596	1	8.81%
The University of Texas/Austin ⁽³⁾	Education, Research	30,936	2	3.47%	25,358	2	3.88%
HEB Grocery Co.	Retail	22,955	3	2.57%	11,277	8	1.73%
City of Austin ⁽⁴⁾	Government	17,633	4	1.98%	14,722	3	2.25%
Ascension Texas	Health Services	14,842	5	1.66%	-		0.00%
Dell, Inc.	Electronics	13,000	6	1.46%	14,000	4	2.14%
Tesla, Inc.	Technology Manufacturer	12,277	7	1.38%	-		0.00%
Federal Government ⁽²⁾	Government	11,989	8	1.34%	11,312	7	1.73%
St. David's Healthcare	Health Services	11,484	9	1.29%	8,100	9	1.24%
Austin Independent School District ⁽⁵⁾	Education	10,650	10	1.19%	11,554	6	1.77%
Seton Healthcare Family	Health Services	-			12,770	5	1.95%
IBM Corporation	Electronics	-			6,000	10	0.92%
		<u>206,536</u>		<u>23.16%</u>	<u>172,689</u>		<u>26.42%</u>

- 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 891,698 Texas Workforce Commission
 - (b) Based on total Travis County employment of 653,731 Texas Workforce Commission





Operating Information



TRAVIS CENTRAL APPRAISAL DISTRICT

Budgeted Full-time Equivalent Employees by Function/Program Last Ten Fiscal Years

<u>Function/Program</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Appraisal	81	89	89	89
Information Systems	32	29	29	29
Administration/General Operations	<u>14.5</u>	<u>14</u>	<u>14</u>	<u>14</u>
Total	128	132	132	132

SOURCE: Travis Central Appraisal District 2014 through 2023 Adopted Budgets

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



TABLE 13

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
81.5	82.5	83.5	83.5	80	97
29.5	31.5	31.5	29.5	31	38
<u>12</u>	<u>11</u>	<u>14</u>	<u>16</u>	<u>32</u>	<u>18</u>
123	125	129	129	143	153



TRAVIS CENTRAL APPRAISAL DISTRICT

Actual Full-time Equivalent Employees by Function/Program Last Ten Fiscal Years

<u>Function/Program</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Appraisal	70	88	61	76
Information Systems	25	27	32	22
Administration/General Operations	<u>12</u>	<u>12</u>	<u>9</u>	<u>9</u>
Total	107	127	102	107

SOURCE: Travis Central Appraisal District 2014 through 2023 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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
72.5	81	80	73	93	92
24.5	29	22	22	29	34
9	13	12	13	16	18
106	123	114	108	138	144



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

Function/Program	2014	2015	2016	2017
Appraisal				
Real property accounts	365,563	370,513	380,837	388,005
Business personal property accounts	42,216	43,061	43,265	43,325
Total property count	407,779	413,574	424,102	431,330
Total Appraisal Roll	\$ 154,513,882,900	\$ 179,776,622,324	\$ 203,900,582,596	\$ 223,147,520,227
Change from Prior Year	13.11%	16.35%	13.42%	9.44%
Permits processed	23,985	24,274	23,615	25,383
New subdivisions added	276	306	282	318
New lots added	4,297	6,470	6,283	5,881
New condos added	444	603	544	872
New condo units added	980	2,664	2,382	2,253
New construction	6,110	7,503	7,404	7,817
Field inspections completed	89,905	100,980	124,909	149,829
Deed transactions processed	30,885	32,125	22,565	20,928
Sales transaction processed	12,159	16,575	17,470	19,181
Exemptions processed	19,611	19,548	22,565	22,565
Renditions processed	25,651	26,889	26,722	26,540
Notices of appraised value mailed	395,956	404,922	412,268	418,339
Support Services				
Homestead	205,281	205,776	210,285	215,509
Over age 65	48,899	50,682	53,457	56,236
Disabled Vet	7,182	7,136	7,365	7,629
Disabled Persons	3,872	3,916	3,909	3,931
Freeport inventory	386	343	324	239
Charitable/non-profit	12,879	12,474	12,733	12,817
Solar/wind power	1,666	1,875	2,258	2,570
Abatements	18	18	4	4
Low Income Housing	66	70	69	76
Community Land Trust	6	8	1	1
Historical site	548	543	521	541
Pollution control	77	75	140	142
Average Market Value of HS Property	315,801	349,962	380,231	402,715
Average HS Exemption Amount	75,525	87,097	95,164	97,003
Average Taxable Value of HS Property	240,276	262,865	285,067	305,712

SOURCE: Travis Central Appraisal District- Internal Management Reports



TABLE 15

2018	2019	2020	2021	2022	2023
396,129	405,423	413,957	421,144	429,538	436,268.00
43,668	43,704	43,353	41,978	42,738	41,434
439,797	449,127	457,310	463,122	472,276	477,702
\$ 245,338,206,315	\$ 266,184,989,892	\$ 281,851,353,216	\$ 314,594,449,350	\$ 428,452,895,722	461785281787.00
20.32%	8.50%	5.89%	11.62%	36.19%	7.78%
28,193	29,276	30,823	18,445	18,175	17494.00
317	270	266	269	302	264
5,344	10,130	7,214	5,662	6,874	5,575
1,325	1,357	908	985	393	396
3,808	3,826	3,127	3,319	2,768	3,017
8,065	9,516	9,051	10,386	10,001	8,856
170,128	206,592	227,564	435,072	55,735	52,486
20,471	21,678	20,081	23,966	42,737	33,827
18,725	19,265	8,518	17,105	16,157	14,469
22,429	22,623	24,831	28,674	42,151	65,443
26,272	25,586	23,687	23,895	25,385	23,657
426,432	341,382	185,659	450,797	325,567	456,075
218,470	221,638	227,488	224,865	248,969	260518.00
58,764	61,357	63,025	64,992	69,001	72,338
7,944	8,417	8,481	8,669	9,474	9,949
3,945	3,939	3,830	3,725	3,798	3,871
267	261	235	239	273	260
12,783	13,213	13,158	11,550	11,526	
3,102	4,007	4,133	5,342	6,581	7,720
2	-	-	-	-	5
85	72	76	72	91	93
2	1	1	1	59	59
499	550	539	574	545	558
139	144	142	143	146	156
432,310	452,650	452,462	527,378	793,331	782,510
105,090	105,627	96,886	141,242	113,157	124,624
327,220	347,023	355,573	386,136	432,998	474,925





Debt Information



TRAVIS CENTRAL APPRAISAL DISTRICT

Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year	Governmental Activities	Total Primary Government	Debt per Capita (\$/person)
2014	\$ -	\$ -	\$ -
2015	-	-	-
2016	-	-	-
2017	-	-	-
2018	-	-	-
2019	9,840,400	9,840,400	7.83
2020	9,506,511	9,506,511	7.37
2021	9,162,741	9,162,741	7.03
2022	3,526,021	3,526,021	2.67
2023	2,421,978	2,421,978	1.81

SOURCE: Annual Comprehensive Financial Report 2014-2023

