



2025

ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2025

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.



T RANSPARENT
C OURTEOUS
A CCOUNTABLE
D EDICATED

Strategic Goals

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

Travis Central Appraisal District
Annual Comprehensive Financial Report
Year Ended December 31, 2025

Board of Directors

Mr. James Valadez, Chair
Appointed

Ms. Nicole Conley, Secretary
Appointed

Jett Hanna
Elected, Place 1

Ms. Deborah Cartwright, Vice Chair
Appointed

Shenghao “Daniel” Wang
Elected, Place 2

Vacant
Appointed

Dick Lavine
Elected, Place 3

Ms. Blanca Zamora-Garcia
Appointed

Ms. Celia Israel
Travis County Tax Assessor/Collector

Leana Mann, RPA, CCA, CGFO
Chief Appraiser



Prepared by the TCAD Finance Department

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FINANCIAL SECTION

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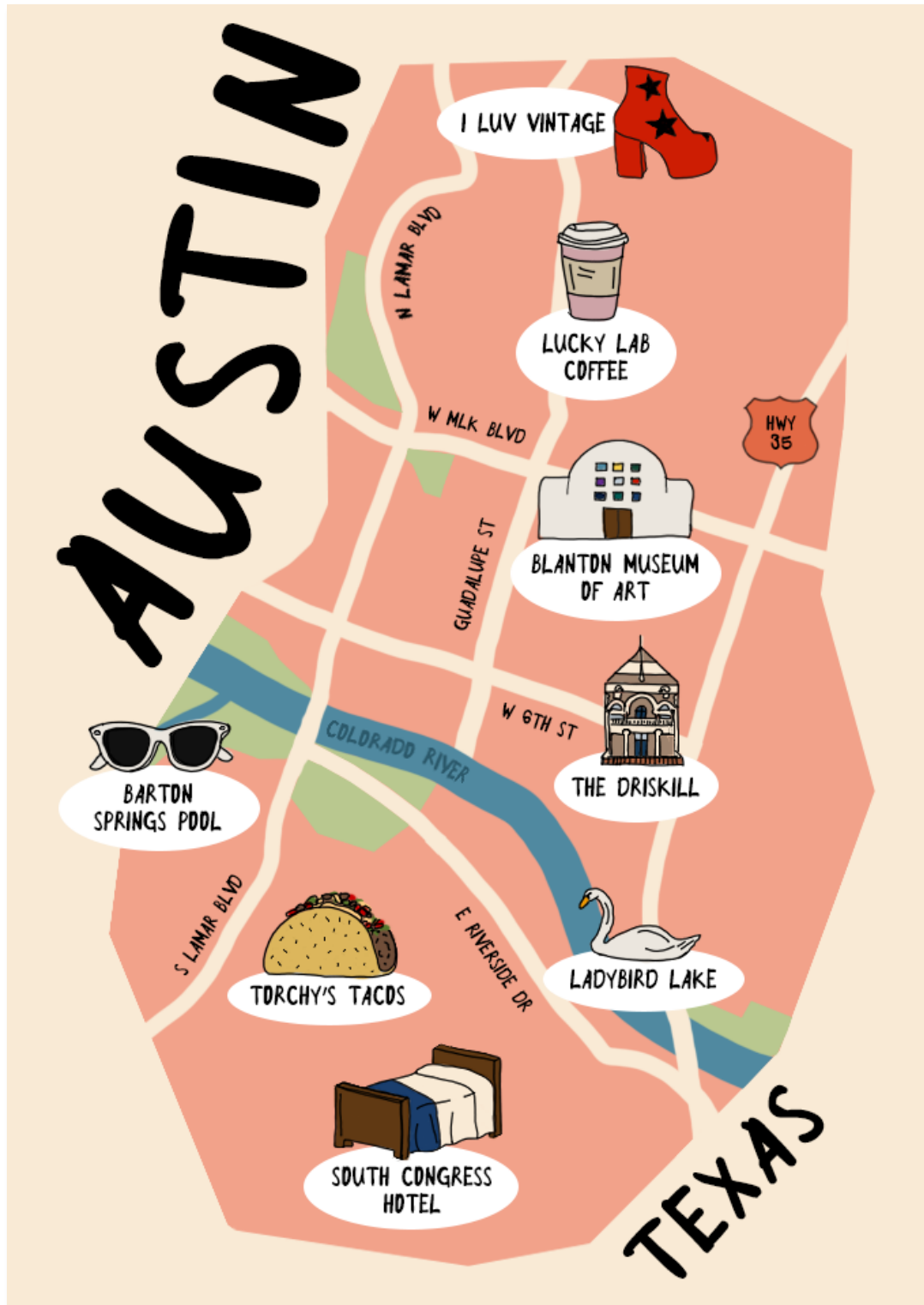
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INTRODUCTORY SECTION





TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

NICOLE CONLEY
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
ELIZABETH MONTOYA
SECRETARY/TREASURER



LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS

JETT HANNA
BRUCE ELFANT
CELIA ISRAEL
DICK LAVINE
SHENGHAO "DANIEL" WANG
AARON MORENO

June 11, 2026

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, 2025. 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, 2025, 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 2025 financial audit.

In addition, the District maintains strong financial oversight through the adoption and monitoring of an annual budget. The legal level of budgetary control is established at the fund level, meaning expenditures may not exceed appropriations at this level without approval from the Board of Directors.

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 of Texas that are 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.

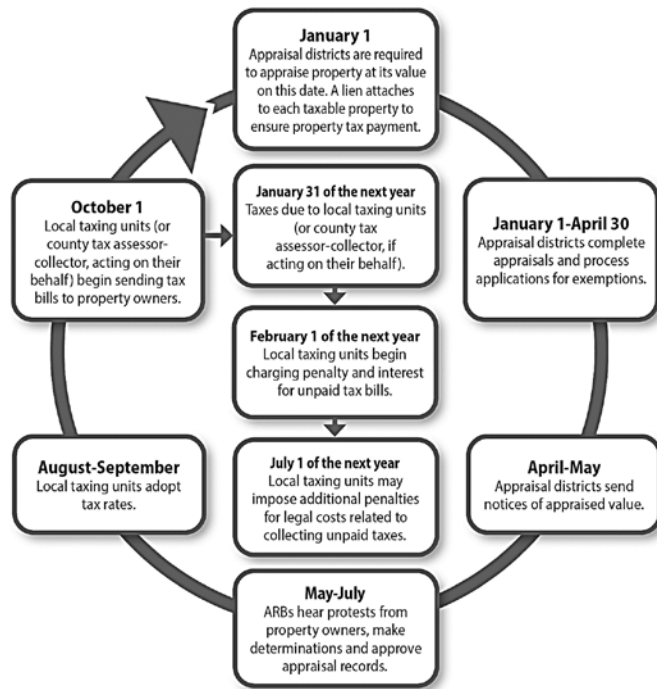
The property tax year has four stages: appraising taxable property, protesting the appraised values, adopting the tax rates, and collecting the taxes. The following represents a summary of the process:

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

2 Texas Comptroller of Public Account – Texas Property Tax System

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, consisting of members appointed by the member governments and, beginning in 2024, three publicly elected officials in certain counties based on population size, 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.

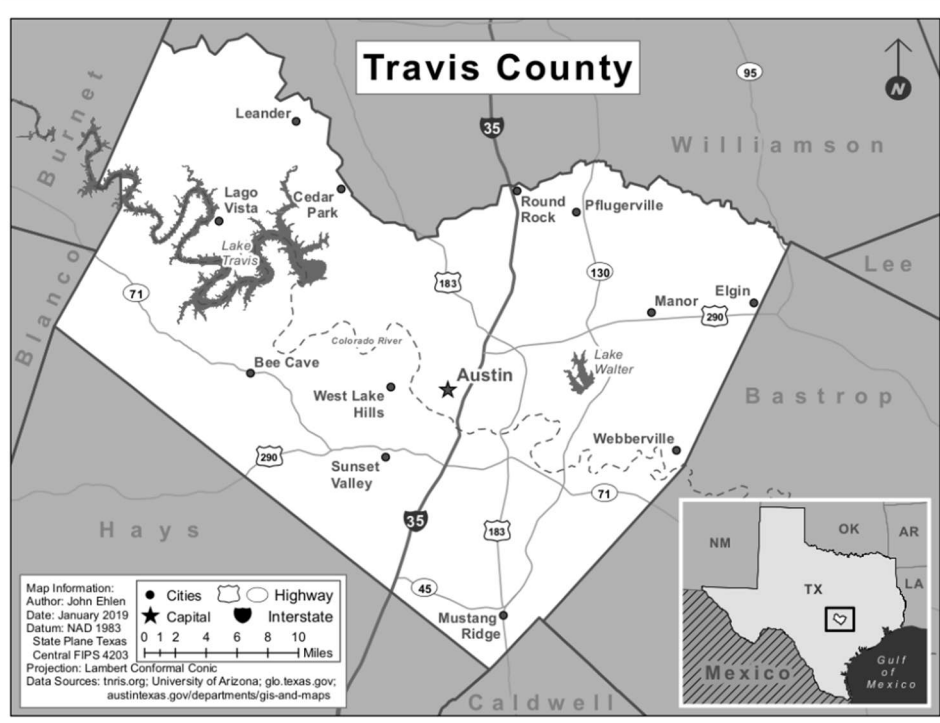
Travis Central Appraisal District

The Travis Central Appraisal District (TCAD) was established in 1979 by the 66th Texas Legislature through Senate Bill 621, which created the Texas Property Tax Code.

TCAD is responsible for appraising property subject to ad valorem taxation within Travis County, Texas. Effective July 1, 2024, the District is governed by a nine-member board of directors composed of five members appointed by the taxing units, three members elected by the voters of Travis County during the general election for state and county officers, and the Travis County Tax Assessor-Collector. This structure was established under Section 6.0301 of the Texas Tax Code, which applies to appraisal districts in counties with a population of 75,000 or more. Elected directors serve four-year terms beginning January 1 of each odd-numbered year and appointed directors serve four-year terms beginning January 1 of each even-numbered year.

The District was formed in 1981 and formally began operations in 1982, pursuing its mission to provide accurate appraisals 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 located in south central Texas astride the Balcones Fault, the boundary between the Edwards Plateau to the west and the Blackland Prairies to the east. Its county seat, Austin, is the capital of Texas. Travis County's population continues to grow at a steady pace, increasing an average of 2.4% each year since 2015. The 2025 population of Travis County was estimated to be 1,389,670, an increase of 1.9% over the 2024 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 that 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 on all the District's activities. Governmental activities are generally financed through charges for services and intergovernmental revenues. The statement of activities reflects the District's revenues and expenses. 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, 2025. 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, 2025, 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.

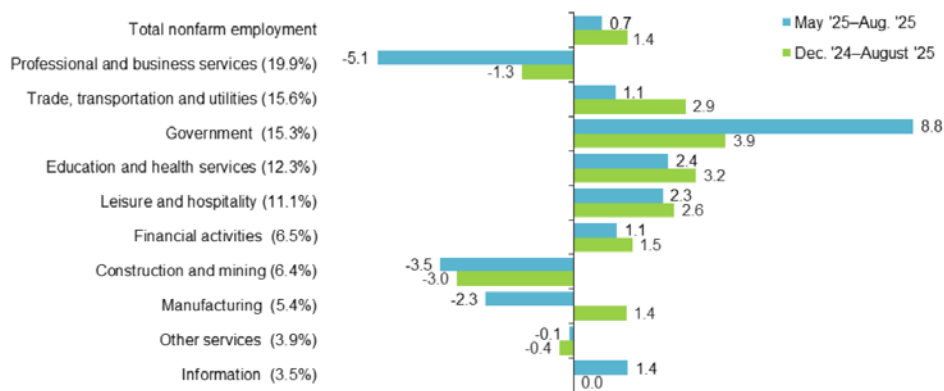
Factors Affecting Financial Condition

The Local Economy

Market Indicators

Austin continues to rank among the top-performing large metropolitan areas, supported by a strong labor market, sustained population growth, and a diverse economic base. While job growth has moderated compared to prior years, the Austin region still experienced gains of approximately 1.0 to 1.4 percent in 2025, reflecting a transition from rapid expansion to more stable growth. Key industries such as government, healthcare, and financial services continue to support employment gains, while technology sector growth has slowed.

Employment growth by sector



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

Federal Reserve Bank of Dallas

Austin continues to reiterate its reputation as a dynamic and highly desirable place to live, driven by its cultural identity, outdoor amenities, and quality of life. The city’s blend of live music, festivals, and outdoor recreation continues to attract both residents and businesses. Austin’s national recognition as a destination for innovation, entrepreneurship, and lifestyle-driven relocation continues to support long-term economic vitality and positions the region for continued growth.



Top Strengths

- > Business environment
- > Quality of Life
- > Culture
- > Tech presence

Top Challenges

- > Affordability
- > Cost of living
- > Traffic
- > Talent / aquisition / availability

Where Does Austin Rank?

Austin consistently ranks as one of America's best cities to visit according to national publications. Here in Austin, we are top of the charts and here are some rankings to prove it:

- Austin is #1 [City in the U.S. for BBQ](#), according to Yelp (2025)
- The Austin Visitor Center named "[Best First Stop for Out-of-Towners](#)" in the Austin Chronicle's 2025 Best of Austin Critics Picks list (2025)
- WalletHub names Austin #3 on the [Best Warm-Weather Winter Destination](#) list (2025)
- WalletHub names Austin #5 on the [Best Places to Visit in Summer](#) list (2025)
- RoughMaps names Austin #1 [Friendliest City in America](#) (2025)
- Time Out names Austin #7 on the [Best Cities in America](#) list (2025)
- Cvent names Austin #11 in "[Top Meeting Destinations in North America](#)" (2025)
- AirHelp! names [Austin-Bergstrom International Airport](#) #10 in the [Top 10 Best US Airports](#) (2024)
- Milken Institute Ranks Austin #1 in [Annual Ranking of Best-Performing Cities](#) (2024)
- *Southern Living* Magazine lists Austin #8 on their list of "[The South's Best Cities](#)" (2024)
- MovieMaker names Austin #4 "[Best Places to Live and Work as a Moviemaker](#)" (2024)
- [Este & Suerte](#) sommelier Celia Pellegrini won the MICHELIN Guide Texas Sommelier Award (2025)
- [Nixta Taqueria](#) chef and co-owner Edgar Rico won the Michelin Young Chef Award (2024)

Source: VisitAustin

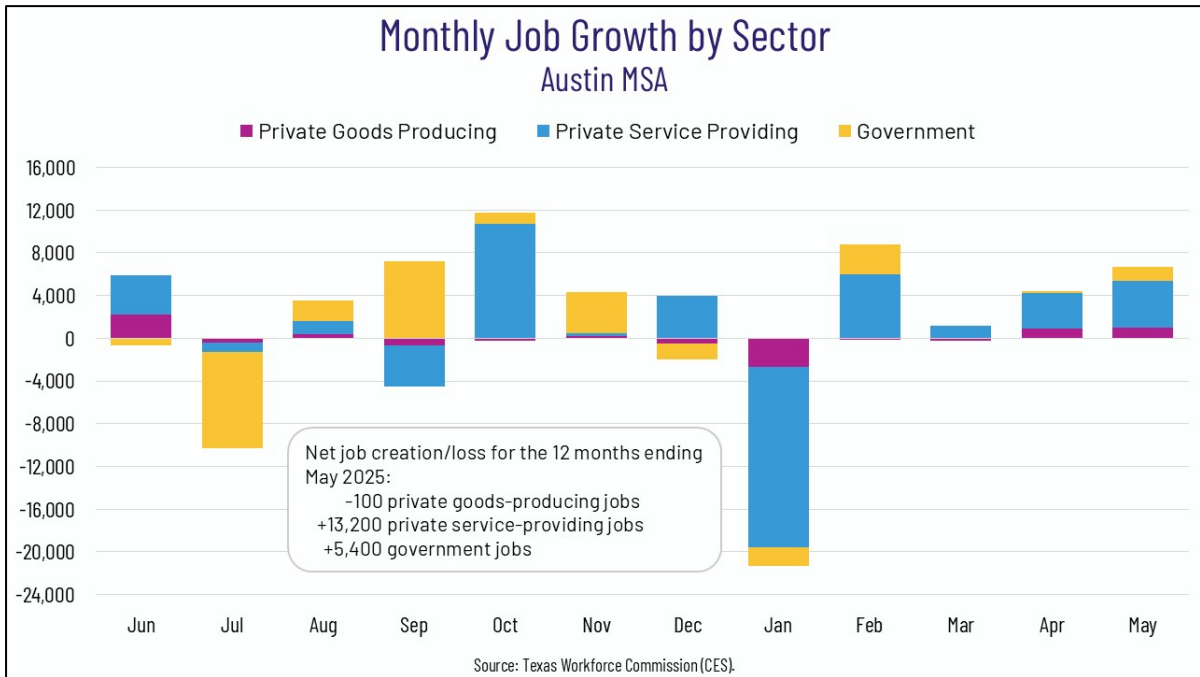
A [report](#) by Trust & Will ranked 73 U.S. metros found that Austin was No. 1 for millennials.

Austin ranks exceptionally well in key areas, placing #1 in GDP growth and #2 in prime-age employment, both within the top 3% of the study. It also performs strongly in high-income filers, ranking 7th overall (top 10%). A relative weakness is median income growth, which comes in at #33 (around the 45th percentile). Building permits rank #17 (top 23%). Overall, Austin is well positioned for millennials to save, invest, and purchase homes in the years ahead.



Economy & Job Growth

Austin’s employment landscape has continued to expand, with total nonfarm payroll employment increasing by 18,500 jobs from May 2024 to May 2025, representing 1.4% growth. Overall employment in the Austin MSA reached approximately 1,378,800 jobs as of May 2025, up from 1,360,300 in May 2024. At the state level, Texas employment increased by approximately 213,800 jobs over the same period, representing 1.5% growth, which exceeded national trends.



Austin’s year-over-year (YOY) increase of 1.4% makes it the 10th best performing among the 50 largest metros.

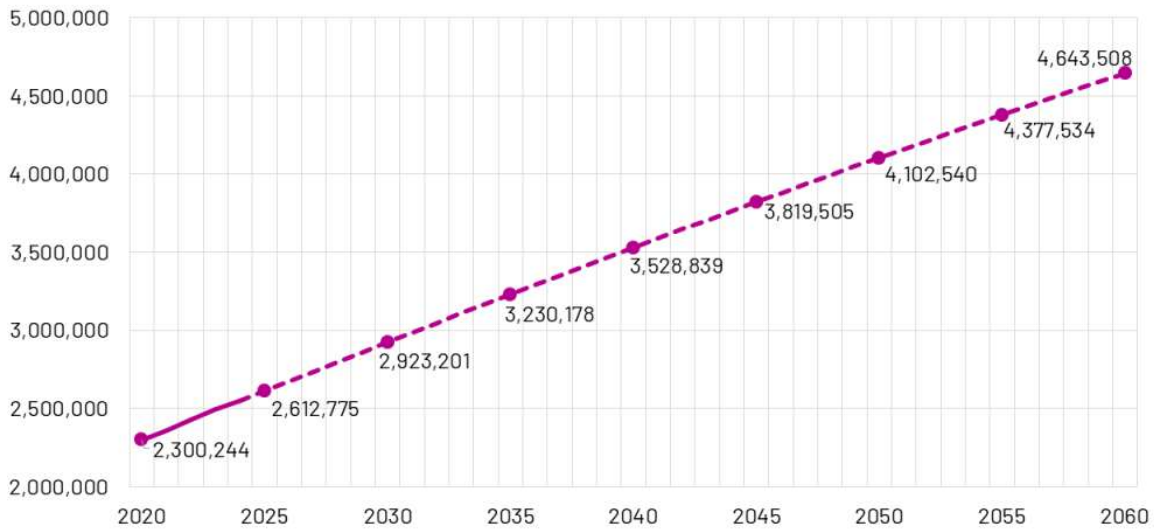
	Nonfarm payroll jobs		May 2024- May 2025		Rank
	May 2024	May 2025	Difference	Percent ch.	
Salt Lake City MSA	826,900	846,500	19,600	2.4%	1
San Antonio MSA	1,181,400	1,206,800	25,400	2.1	2
Orlando MSA	1,499,300	1,531,200	31,900	2.1	3
Miami Mdiv	1,332,900	1,356,600	23,700	1.8	4
Charlotte MSA	1,383,800	1,408,400	24,600	1.8	5
Philadelphia Mdiv	1,012,800	1,029,800	17,000	1.7	6
Columbus MSA	1,172,800	1,191,200	18,400	1.6	7
Tampa Mdiv	1,059,800	1,075,800	16,000	1.5	8
Fort Worth Mdiv	1,195,100	1,212,800	17,700	1.5	9
Austin MSA	1,360,300	1,378,800	18,500	1.4	10
Cincinnati MSA	1,163,600	1,178,000	14,400	1.2	11
Arlington, VA Mdiv	1,619,800	1,639,800	20,000	1.2	12
Pittsburgh MSA	1,208,300	1,223,000	14,700	1.2	13
New York Mdiv	6,362,100	6,438,800	76,700	1.2	14
Nashville MSA	1,185,900	1,199,600	13,700	1.2	15

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

Population Growth

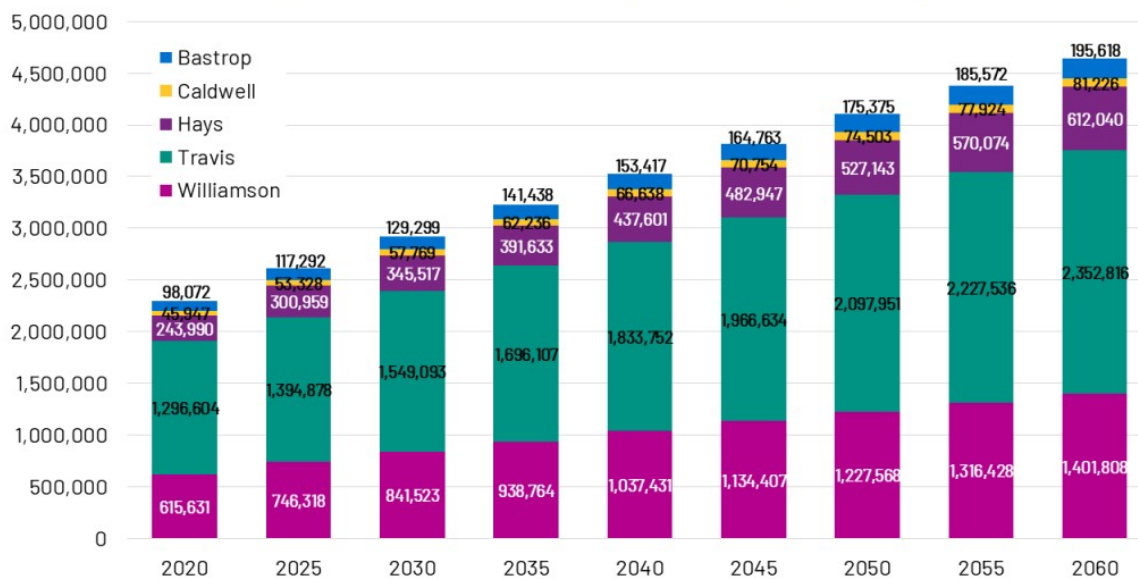
The Austin region continues to experience significant population growth, with an estimated 2.61 million residents in 2025 and projections indicating the region could reach approximately 3.61 million by 2040. Over the long term, the population is expected to grow to 4.64 million by 2060, representing an increase of more than 2 million residents, or over 75 percent growth.

Population Projection- Austin MSA



New U.S. Census Bureau population estimates confirm that 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, grew to approximately 2.62 million residents in 2025, an increase of nearly 54,000 residents, or about 2.1%.

Projected Austin MSA Population by County



Source: US Census Bureau, Opportunity Austin, & The Texas Demographic Center

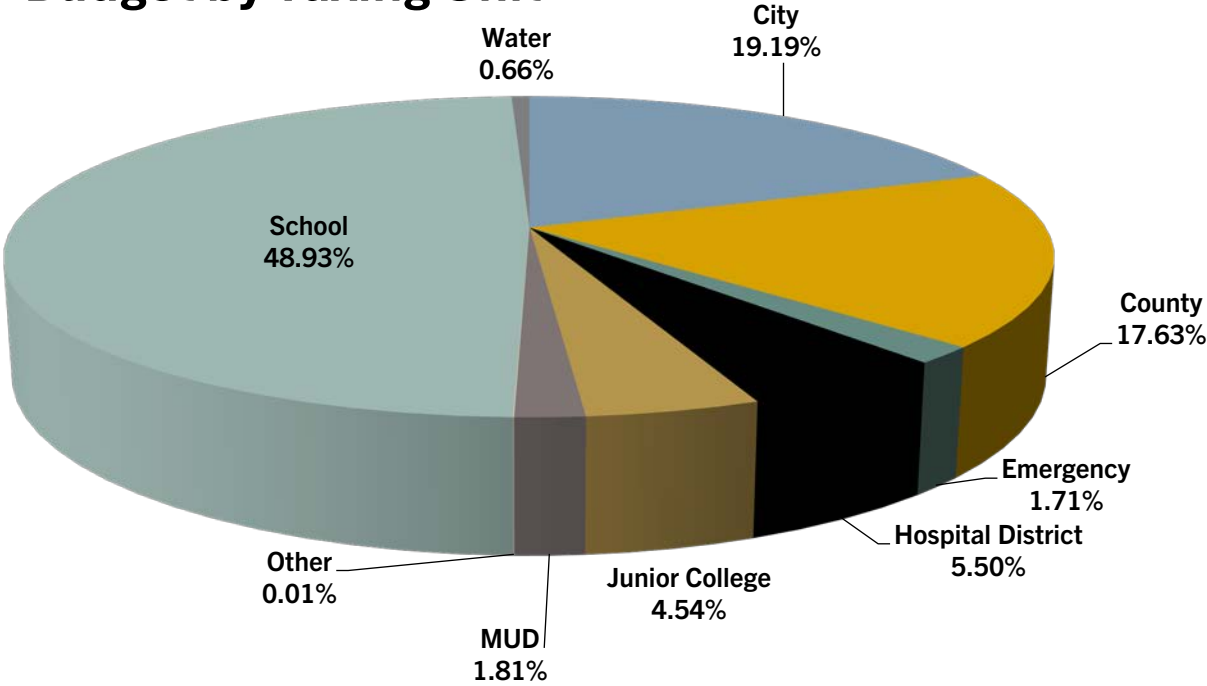
Property Taxes at Work

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 171 local government agencies, including 21 cities, 18 emergency districts, the county, the hospital district, the junior college, 62 municipal utility districts, 1 road district, 1 park district, 15 school districts, 17 water control improvement districts, and 33 public improvement districts. For 2025, the tax levy for all taxing units in Travis County was \$6,382,496,091.

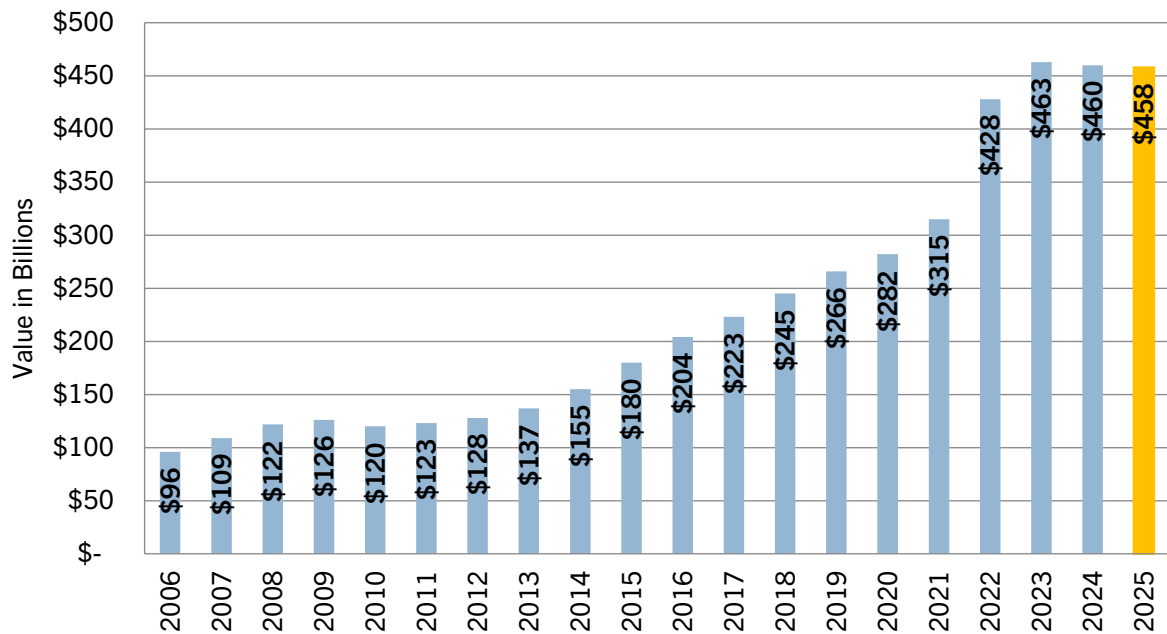
Budget by Taxing Unit



20-Year History Of Appraisal Roll Values

2025 was the second year Travis County experienced a decline in the overall appraisal roll since 2010.

Year	Total Appraisal Roll	Appraisal Roll in Billions	Change from Prior Year	Percent Change
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%
2024	\$ 460,159,726,555	\$ 460	\$ (3,172,723,919)	-0.68%
2025	\$ 458,487,049,912	\$ 458	\$ (1,672,676,643)	-0.36%



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, 2024. This was the thirteenth 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.

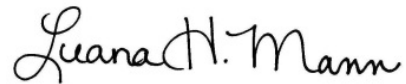
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Travis Central Appraisal District, Texas, for its annual budget for the fiscal year beginning January 1, 2026. This was the fourteenth consecutive year that the 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, 2024. This was the ninth 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 Travis Central Appraisal District management team. 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,

A handwritten signature in black ink that reads "Leana H. Mann". The signature is written in a cursive, flowing style.

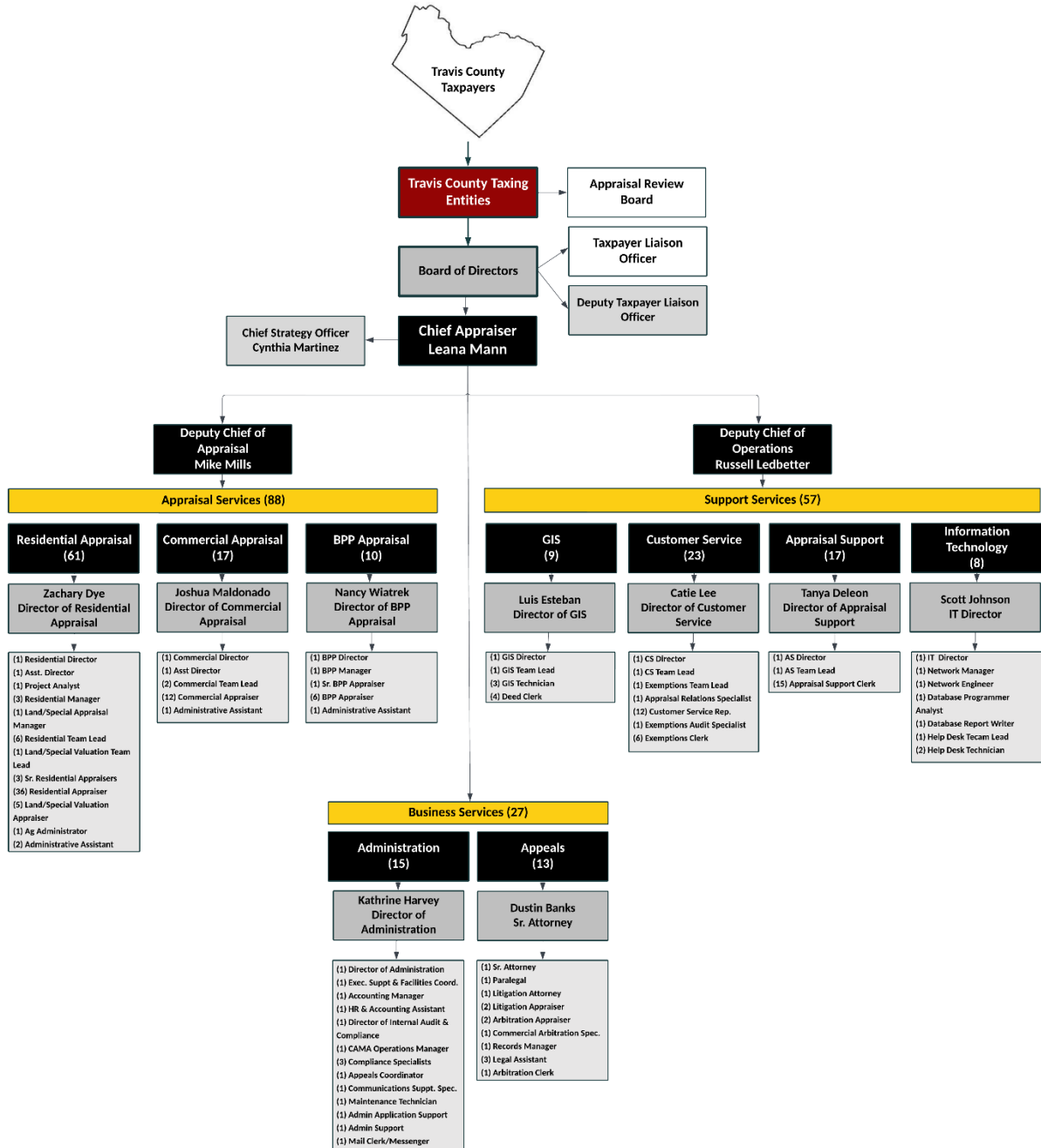
Leana H. Mann, RPA, CCA, CGFO
Chief Appraiser
Travis Central Appraisal District

BOARD OF DIRECTORS

CURRENT BOARD MEMBERS	
Nicole Conley, Chairperson Term Expires 2027	Deborah Cartwright, Vice Chairperson Term Expires 2025
Elizabeth Montoya, Secretary Term Expires 2027	Aaron Moreno Term Expires 2027
Jett Hanna Place 1 Term Expires 2026	Bruce Elfant Term Expires 2029
Shenghao Daniel Wang Place 2 Term Expires 2026	Celia Israel Travis County Assessor-Collector Permanent
Dick Lavine Place 3 Term Expires 2026	
CHIEF APPRAISER	
Leana Mann Appointed: January 2024	

ORGANIZATIONAL CHART

DECEMBER 31, 2025



KEY DISTRICT PERSONNEL

DECEMBER 31, 2025

Name	Division	Title
Leana Mann	Administration	Chief Appraiser
Russell Ledbetter	Administration	Deputy Chief of Operations
Mike Mills	Administration	Deputy Chief of Appraisal
Cynthia Martinez	Administration	Chief Strategy Officer
Kat Harvey	Administration	Director of Administration
Dusty Banks	Appeals	Sr. In-house Counsel
Tanya DeLeon	Appraisal Support	Director of Appraisal Support
Joshua Maldonado	Commercial	Director of Commercial Appraisal
Nancy Wiatrek	BPP	Director of BPP Appraisal
Catie Lee	Customer Support	Director of Customer Service
Luis Esteban	GIS	Director of GIS
Zach Dye	Residential	Director of Residential Appraisal
Jazmin Gonzalez	Residential	Assistant Director of Residential Appraisal
Gretchen Stevens	Residential	Residential Appraisal Manager
Savannah Gower	Residential	Residential Appraisal Manager
Emiliano Nino	Residential	Residential Appraisal Manager
Nick Fritz	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, 2024

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, 2024.

This was the fourteenth 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







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, 2025, 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, 2025, 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, Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual General Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual 850 EAL Holding Corp. (Major Special Revenue Fund), Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Employer Contributions, Schedule of Changes in Total OPEB Liability and Related Ratio and Notes to the Required Supplementary Information on pages 7 through 28 and 73 through 81 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.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP".

Abilene, Texas
May 26, 2026



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, 2025. 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 \$14,467,270 at the end of fiscal year 2025. Net position consisted of net investment in capital assets in the amount of \$12,257,953 (84.7%), restricted net position in the amount of \$4,304,684 (29.8%), and unrestricted net deficit in the amount of (\$2,095,367) (-14.5%). The result of current fiscal year operations caused total net position to increase by \$3,043,273 from the prior fiscal year.
- Governmental Funds-** As of December 31, 2025, the District’s governmental funds showed an ending fund balance of \$8,073,060, an increase of \$3,203,326 from the prior fiscal year. Of the total ending fund balance, \$4,921,730 (61.0%) was available for funding future operational needs (unassigned fund balance), \$989,613 (12.3%) was nonspendable in the form of prepaid items, and \$2,161,717 (26.8%) was committed to future needs in the form of reserves.

Committed- reserves	\$ 2,161,717
Nonspendable- prepaid items	989,613
Unassigned	<u>4,921,730</u>
 Total fund balance	 <u><u>\$ 8,073,060</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 29-31 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 32-37 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 2025.

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 2025.

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	The 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 39-72 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 73-82 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

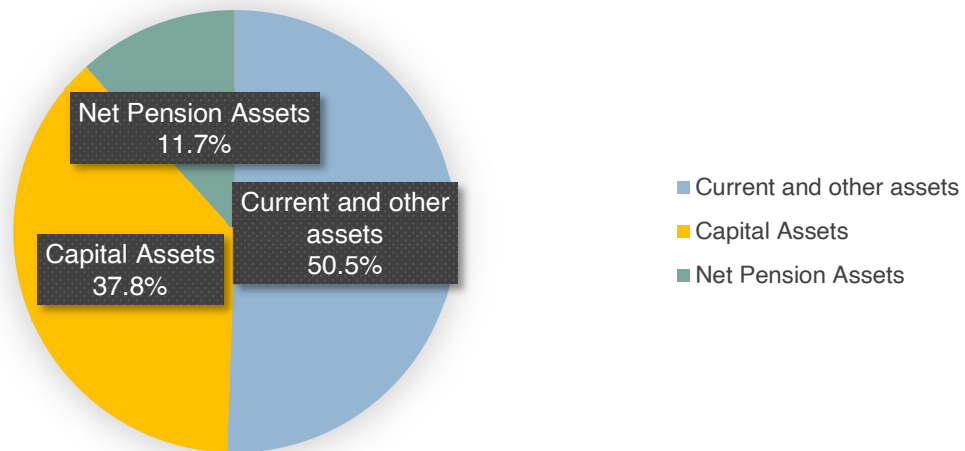
Net Position: As stated previously, net position can be a good indication of the financial health of a governmental entity. At the end of the fiscal year 2025, the District's assets and deferred outflows of resources, which totaled \$39,655,624, exceeded liabilities and deferred inflows of resources, which totaled \$25,188,354, by \$14,467,270. This difference is known as net position. The District's net position increased by \$3,043,273 from fiscal year 2024 to 2025, an increase of 26.6%.

Statement of Net Position Table A-1					
	2025	2024	Increase (Decrease)	Total Percentage Change 2024-2025	Percent of Total
ASSETS:					
Current and other assets	\$18,589,922	\$14,595,420	\$3,994,502	27.4%	50.5%
Noncurrent assets					
Capital Assets	13,899,063	14,728,924	(829,861)	-5.6%	37.8%
Net Pension Asset	4,304,684	2,864,916	1,439,768	50.3%	11.7%
Total assets	<u>36,793,669</u>	<u>32,189,260</u>	<u>4,604,409</u>	<u>14.3%</u>	<u>92.8%</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>2,861,955</u>	<u>3,029,889</u>	<u>(167,934)</u>	<u>100.0%</u>	<u>7.2%</u>
TOTAL ASSETS & DEFERRED OUTFLOWS	<u>39,655,624</u>	<u>35,219,149</u>	<u>4,436,475</u>	<u>12.6%</u>	<u>100.0%</u>
LIABILITIES:					
Current and other liabilities	13,068,729	12,180,252	888,477	7.3%	58.5%
Noncurrent liabilities	9,264,750	9,849,684	(584,934)	-5.9%	41.5%
Total liabilities	<u>22,333,479</u>	<u>22,029,936</u>	<u>303,543</u>	<u>1.4%</u>	<u>88.7%</u>
DEFERRED INFLOWS OF RESOURCES	<u>2,854,875</u>	<u>1,765,216</u>	<u>1,089,659</u>	<u>61.7%</u>	<u>11.3%</u>
TOTAL LIABILITIES & DEFERRED INFLOWS	<u>25,188,354</u>	<u>23,795,152</u>	<u>1,393,202</u>	<u>5.9%</u>	<u>100.0%</u>
TOTAL NET POSITION	<u>14,467,270</u>	<u>11,423,997</u>	<u>3,043,273</u>	<u>26.6%</u>	<u>100.0%</u>
NET POSITION BY CATEGORY:					
Net investment in capital assets	12,257,953	12,577,301	(319,348)	-2.5%	84.7%
Restricted	4,304,684	2,864,916	1,439,768	0.0%	29.8%
Unrestricted	(2,095,367)	(4,018,220)	1,922,853	-47.9%	-14.5%
Total net position	<u>\$14,467,270</u>	<u>\$11,423,997</u>	<u>\$3,043,273</u>	<u>26.6%</u>	<u>100.0%</u>

For fiscal year 2025, 84.7% of net position was net investment in capital assets \$12,257,953, 29.8% was restricted \$4,304,684, and (14.5%) of net position was unrestricted (\$2,095,367). Unrestricted net position may be used to meet the District’s ongoing financial obligations and responsibilities, whereas net investment in capital assets are not liquid and are not as easily converted to cash or cash equivalents.

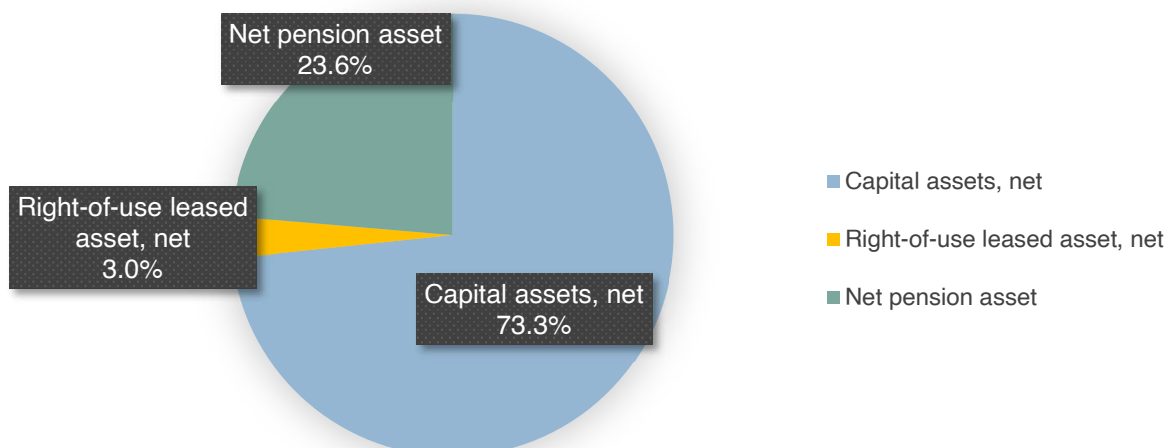
The District’s current and other assets (cash, investments, receivables from jurisdictions, prepaid and other assets, etc.) totaled \$18,589,922, which represents 47% of total assets and deferred outflows (\$39,655,624). Current and other assets increased from 2024 to 2025 by 27.4% to \$3,994,502.

Total Assets of Governmental Activities at December 31, 2025

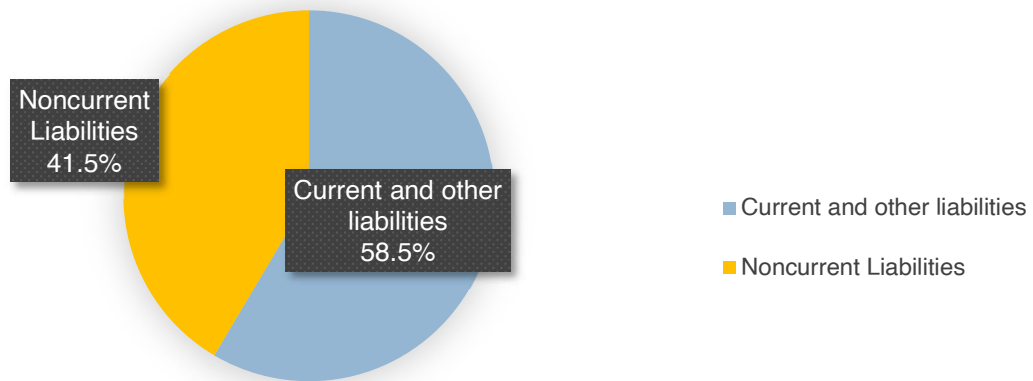


Noncurrent assets, which includes capital assets (lands, building and equipment), net of related debt, right-of-use leased assets, net of accumulated amortization, and net pension asset, represented 49.5% of total assets (\$18,203,747). Capital assets decreased from 2024 to 2025 by 5.6% (\$829,861). The District’s net pension asset increased from \$2,864,916 in 2024 to \$4,304,684 in 2025.

Noncurrent Assets of Governmental Activities at December 31, 2025



Total Liabilities of Governmental Activities at December 31, 2025



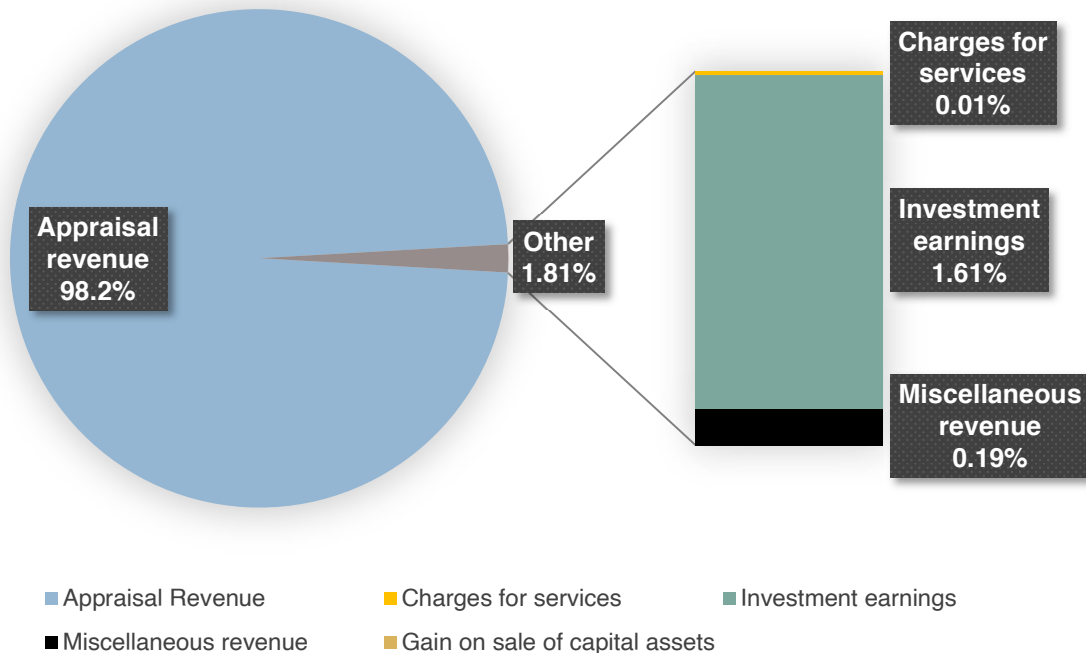
Current and other liabilities (accounts payable, accrued expenses, unearned revenue, and the portion of long-term liabilities due within one year) totaled \$13,068,729, representing 58.5% of total liabilities and deferred outflows (\$22,333,479). Current and other liabilities increased by 7.3% (\$888,477) from 2024 to 2025. Long-term liabilities (notes payable, net pension liability, lease liability, net other post-employment benefit liability, and employee leave obligations) totaled \$9,264,750, representing 41.5% of total liabilities. Long-term liabilities decreased from 2024 to 2025 by -5.9% \$(584,934).

Change in Net Position: The District's net position increased from 2024 to 2025 by 26.6%, \$3,043,273.

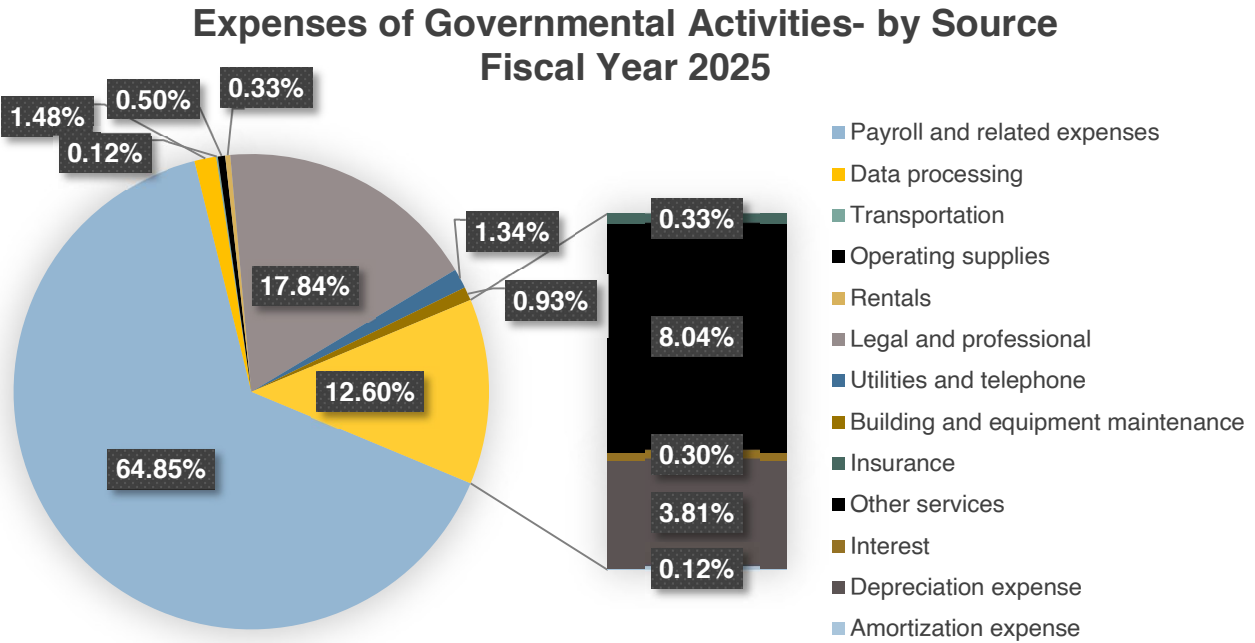
Change in Net Position					
Table A-2					
	2025	2024	Increase (Decrease)	Total Percentage Change 2024-2025	Percent of Total
PROGRAM REVENUES:					
Charges for services	\$ 4,340	\$ 3,023	\$ 1,317	43.6%	0.0%
GENERAL REVENUES:					
Appraisal assessments	32,241,352	29,884,516	2,356,836	7.9%	98.2%
Less credits to jurisdictions	-	-	-	0.0%	0.0%
Investment earnings	527,684	463,262	64,422	13.9%	1.6%
Miscellaneous	62,517	37,381	25,136	67.2%	0.2%
Total revenues	32,835,893	30,388,182	2,447,711	8.1%	100.0%
EXPENSES:					
Payroll and related expenses	19,319,737	18,283,115	1,036,622	5.7%	64.8%
Data processing	441,686	354,983	86,703	24.4%	1.5%
Transportation	36,366	43,314	(6,948)	-16.0%	0.1%
Operating supplies	149,068	180,207	(31,139)	-17.3%	0.5%
Rentals	98,739	34,840	63,899	183.4%	0.3%
Legal and professional	5,315,360	5,639,440	(324,080)	-5.7%	17.8%
Utilities and telephone	400,336	470,034	(69,698)	-14.8%	1.3%
Building and equipment	276,594	348,164	(71,570)	-20.6%	0.9%
Insurance	97,902	94,187	3,715	3.9%	0.3%
Other services	2,395,944	2,293,795	102,149	4.5%	8.0%
Interest	89,801	114,554	(24,753)	-21.6%	0.3%
Depreciation expense	1,135,787	1,196,854	(61,067)	-5.1%	3.8%
Amortization expense	35,300	95,683	(60,383)	100.0%	0.1%
Total expenses	29,792,620	29,149,170	643,450	2.2%	100.0%
Change in net position	3,043,273	1,239,012	1,804,261	145.6%	21.0%
Net position, beginning	11,423,997	10,184,985	1,239,012	12.2%	79.0%
Net Position, ending	\$ 14,467,270	\$ 11,423,997	\$ 3,043,273	26.6%	100.0%

The District's total revenue increased from 2024 to 2025 by 8.1% or \$2,447,711. Appraisal revenue, generated by the taxing entities of Travis County for appraisal district services as outlined by the Texas Property Tax Code, increased 7.9% (\$2,356,836). Other revenue sources totaled \$584,541, an 18.0% increase from the 2024 total of \$503,666. Interest rates remained elevated in 2025 compared to much of 2024, contributing to increased investment revenues. Investment revenue increased by \$64,422 from 2024 to 2025.

Revenues of Governmental Activities- by Source Fiscal Year 2025



Total expenses for fiscal year 2025 totaled \$29,792,620. Total expenses increased from 2024 to 2025 by 2.2% (\$643,450).



Payroll and related expenses (including salaries, Medicare and retirement contributions, and health, dental, life, and disability insurance) accounted for the majority of the District’s total expenses (64.8%), totaling \$19,319,737 in 2025. These expenses increased by 5.7%, or \$1,036,622, from 2024 to 2025. The increase was driven by a combination of factors, including staffing additions to support operational needs, along with increased benefit and insurance costs.

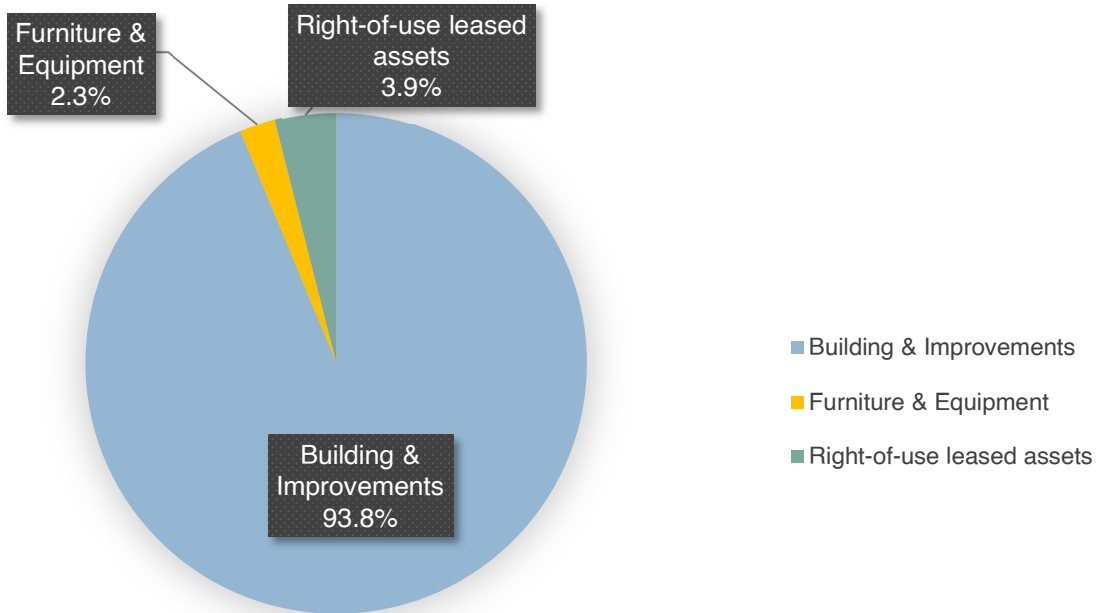
	2025	2024	Increase (Decrease)	Total Percentage Change
Total revenues	\$ 32,835,893	\$ 30,388,182	\$ 2,447,711	8.1%
Less: Total expenses	(29,792,620)	(29,149,170)	(643,450)	2.2%
Change in net position	3,043,273	1,239,012	1,804,261	145.6%
Net position, beginning of year	11,423,997	10,184,985	1,239,012	12.2%
Net position, end of year	\$ 14,467,270	\$ 11,423,997	\$ 3,043,273	26.6%

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets: The District’s net capital assets for its governmental activities at the end of fiscal year 2025 totaled \$13,899,063 (net of accumulated depreciation and amortization). The net capital assets includes land, building and improvements, furniture and equipment, and right-of-use lease assets. Net capital assets decreased from the prior fiscal year by \$829,861 (5.6%). 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, 2025	December 31, 2024	Amount	%
Building and improvements	\$ 17,902,719	\$ 17,824,275	\$ 78,444	0.4%
Less: accumulated depreciation	(4,870,557)	(3,918,125)	(952,432)	24.3%
buildings and improvements, net	13,032,162	13,906,150	(873,988)	-6.3%
Furniture and equipment	2,834,736	3,180,058	(345,322)	-10.9%
Less: accumulated depreciation	(2,516,158)	(2,752,087)	235,929	-8.6%
furniture and equipment, net	318,578	427,971	(109,393)	-25.6%
Right-of-use lease assets	583,623	686,217	(102,594)	-15.0%
Less: accumulated amortization	(35,300)	(291,414)	256,114	-87.9%
Right-to-use leased assets, net	548,323	394,803	153,520	38.9%
Net capital assets	<u>\$ 13,899,063</u>	<u>\$ 14,728,924</u>	<u>\$ (829,861)</u>	<u>-5.6%</u>
Related debt	<u>(1,641,110)</u>	<u>(2,151,623)</u>	<u>510,513</u>	<u>-23.7%</u>
Governmental activities				
Net investment in capital assets	<u>\$ 12,257,953</u>	<u>\$ 12,577,301</u>	<u>\$ (319,348)</u>	<u>-2.5%</u>

Capital Assets, Net of Accumulated Depreciation at December 31, 2025



Major Capital Asset Additions during fiscal year 2025:

Asset Type ID	Description	Cost
B	4th Floor Renovation	\$100,684
NE	Cisco ASR1002-HX Routers(2 for \$11,500.00)	11,500
CE	Dell Latitude 5550 BTX Base (qty:1 @ \$1,535.37ea)	1,535
CE	PC - OptiPlex Tower Plus (2 @ \$1,162.81/ea)	2,326
B	JWM Expansion Tank with gauge	8,841
CE	Latitude 5550 Laptop (3 @ \$1,052.46)	3,157
B	High Security Wall Deposit Drop Box	11,346
NE	Cisco - C9500-48Y4C Core Switches (qty: 2 @ \$5,500)	11,000
OE	TARB - Ice maker dispenser w/ stand-Cubelet-style model (257 lb/day)	6,965
OE	AED-Onsite Defibrillator	1,369
CE	Used Dell R740 Server	3,500
CE	Used Dell R740 Server	2,840
Total		\$165,063

Capital asset disposals during fiscal year 2025 include:

Category	Description	Amount
NE	ASA5525- NextGen Firewall	\$ 22,514
NE	ASA5525-X for Offsite ARB	14,823
NE	Barracuda Web Security Gateway for Offsite ARB	2,022
NE	Cisco 4500 Supervisor Card	13,498
NE	Cisco ASA 5520	4,397
NE	Cisco ASA5500 License/Software for VPN Access for Call Center	2,317
NE	Cisco ASA-5525-X (NexGen Firewall)	5,112
NE	Cisco ASA-5525-X (NexGen Firewall)	5,112
NE	Cisco Catalyst 4500 48 Port Chassis	10,994
NE	Cisco Catalyst 9300 48-port PoE Swich- 850 EAL Door System	7,593
NE	Cisco Project- Miscellaneous Parts	53,864
NE	NEC PRI Card/Wide Range ACDC Adapter	1,802
OE	Phone System- Additional Avaya IP Office Licenses (Qty: 24)	1,169
OE	Phone System- Avaya IP Office & Chronicall Call Center	140,396
OE	Phone System- Remote IP Office System	30,868
OE	Phone System- Xima Chronicall Chat Function for Call Center	12,891
CE	Printer- HP Laserjet 500 M551	1,099
CE	Printer- HP Laserjet 500 M551	1,099
CE	Printer- HP Laserjet 500 M551	1,099
NE	Server- Dell PowerEdge R730 (QUEWORX)	8,246
NE	Server- PowerEdge R720 (VM8)	16,502
NE	Server- PowerEdge R720 (VM9)	16,502
NE	Server- PowerEdge R730 (SQL3)	11,506
NE	Software- ASA5500 User License (NexGen Firewall)	2,317
NE	Software- ASA5525-X FirePOWER IPS, Apps, AMP & URL -2 Licenses (NexGen Firewall)	16,286
NE	Software- ASA5525-X Security Context License- 2 Licenses (NexGen Firewall)	4,125
NE	Software- Cisco FirePower Virtual IPS, Apps, AMP & URL License (NexGen Firewall)	2,250
NE	Switch- 48 Port Dual Power Supply Switch for Offsite ARB	9,075
NE	Switch- Cisco 4948 Catalyst Switch	1,475
NE	Switch- Cisco Catalyst C3850 48F Switch w/ Layer 3 Card	10,989
	Total	\$ 431,941

In 2025, the District disposed of several capital assets as part of ongoing technology modernization efforts, replacement of aging infrastructure, and upgrades to improve network security, system reliability, and operational efficiency. Certain equipment was also removed as part of broader infrastructure and network improvement projects. Additional information pertaining to the District's capital assets can be found in Note 5 of the accompanying Notes to the Basic Financial Statements.

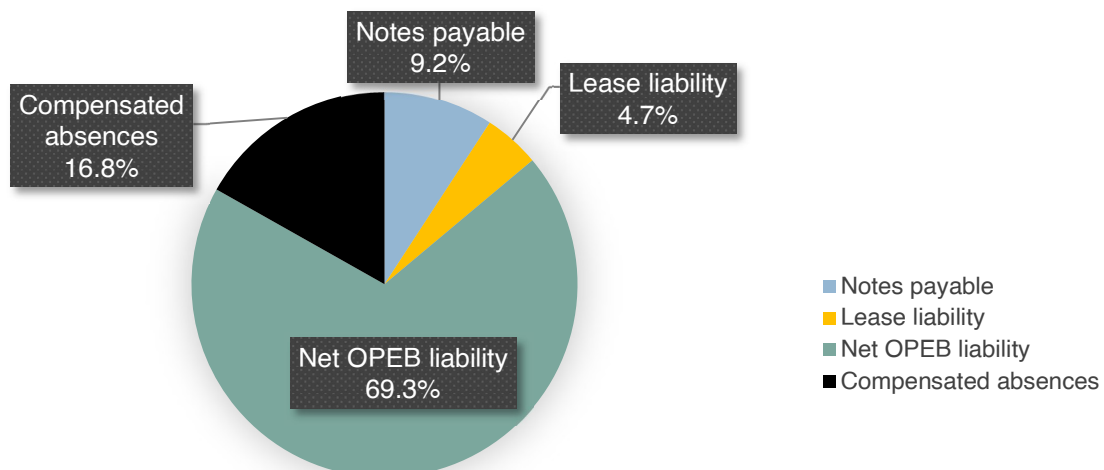
Long-Term Assets: Total long-term assets increased by \$1,439,768 (50.3%). The District’s only long-term asset is the net pension asset for the TCDRS pension plan. Additional information on the District’s long-term assets can be found in Note 6 of the accompanying Notes to the Basic Financial Statements.

Long-term Assets at December 31, 2025				
Table A-5				
	Balance December 31, 2025	Balance December 31, 2024	Increase (Decrease)	
			Amount	%
Net pension asset	\$ 4,304,684	\$ 2,864,916	\$ 1,439,768	50.3%
Total governmental activities	\$ 4,304,684	\$ 2,864,916	\$ 1,439,768	50.3%

Long-Term Liabilities: Total long-term liabilities decreased by \$(485,158) (-3.9%). 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, 2025				
Table A-5				
	Balance December 31, 2025	Balance December 31, 2024	Increase (Decrease)	
			Amount	%
Notes payable	\$ 1,083,754	\$ 1,767,236	\$ (683,482)	-38.7%
Lease Liability	557,357	384,387	172,970	45.0%
Net OPEB liability	8,184,294	8,259,586	(75,292)	-0.9%
Compensated absences	1,986,662	1,886,016	100,646	5.3%
Total governmental activities	\$ 11,812,067	\$ 12,297,225	\$ (485,158)	-3.9%

Long-term Liabilities at December 31, 2025



FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS

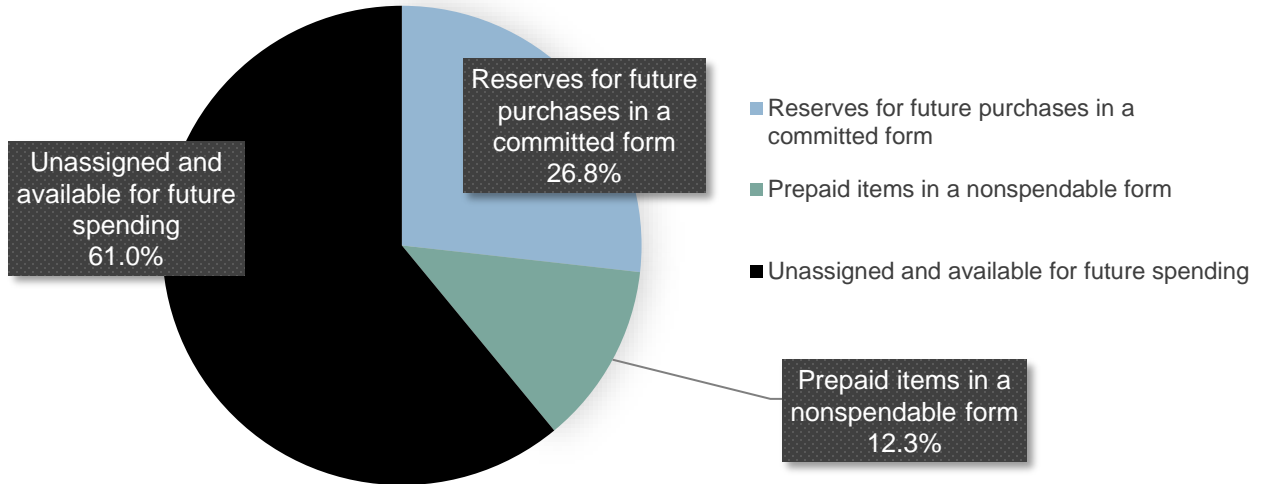
Governmental Funds: As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the District’s governmental funds is to provide information on near-term inflows and outflows and balances of spendable resources. Such information 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 2025, the District’s total governmental funds reported an ending fund balance of \$8,073,060, an increase of \$3,203,326, or 65.8%. \$989,613 (12.3%) was nonspendable in the form of prepaid items. \$2,161,717 (26.8%) was committed in the form of reserves for future expenditures. \$4,921,730 (61.0%) was unassigned and available for future operational needs.

Fund Balance					
Table A-6					
	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>	<u>Total Percentage Change 2024-2025</u>	<u>Percent of Total</u>
Committed- reserves	\$ 2,161,717	\$ 1,679,254	\$ 482,463	28.7%	26.8%
Nonspendable- prepaid items	989,613	770,216	219,397	28.5%	12.3%
Unassigned	4,921,730	2,420,264	2,501,466	103.4%	61.0%
Total fund balance	<u>\$ 8,073,060</u>	<u>\$ 4,869,734</u>	<u>\$ 3,203,326</u>	<u>65.8%</u>	<u>100.0%</u>

Fund Balance Classifications at December 31, 2025



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 \$29,480,007 during fiscal year 2025, representing an increase of 5.0% (\$1,396,344) over the 2024 total of \$28,083,663. The primary driver of this increase was a 5.9% rise in payroll and related expenses, including staffing additions to support operational needs, along with increased benefit and insurance costs. In addition, an 827.5% increase is due to both new capital purchases and leased asset activity. The increase includes capital purchases for technology infrastructure, facility improvements, security enhancements, and equipment replacements, along with lease liabilities.

	2025 Expenditures	2024 Expenditures	\$ Change	% Change
Payroll and related expenses	\$ 19,476,558	\$ 18,395,625	\$ 1,080,933	5.9%
Data processing	441,686	354,983	86,703	24.4%
Transportation	36,366	43,314	(6,948)	-16.0%
Operating supplies	149,068	180,207	(31,139)	-17.3%
Rentals	31,577	43,923	(12,346)	-28.1%
Legal and professional	5,315,360	5,639,440	(324,080)	-5.7%
Utilities and telephone	400,336	470,034	(69,698)	-14.8%
Building and equipment maintenance	276,594	348,164	(71,570)	-20.6%
Insurance	97,902	94,187	3,715	3.9%
Other services	2,395,944	2,321,547	74,397	3.2%
Capital Outlay	748,686	80,723	667,963	827.5%
Debt service- principal	87,964	90,242	(2,278)	-2.5%
Debt service- interest	21,966	21,274	692	3.3%
Total Expenditures	\$ 29,480,007	\$ 28,083,663	\$ 1,396,344	5.0%

Expenditures for the 850 EAL Holding Corp. totaled \$748,838 for the year ended December 31, 2025. 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					
	2025		2024		%
	Expenditures	Expenditures	\$ Change	Change	
Debt service- principal	\$ 683,482	\$ 654,742	\$ 28,740		4.4%
Debt service- interest	65,356	94,096	(28,740)		-30.5%
Total Expenditures	\$ 748,838	\$ 748,838	\$ -		0.0%

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 2025.

General Fund Budgetary Comparison					
Table A-9					
	2025			Actual Amounts	Variance With Final Budget Positive (Negative)
	Budgeted Amounts				
	Original	Increase (Decrease)	Final		
Appraisal services					
Payroll and related expenses	\$ 19,229,632	\$ 710,175	\$ 19,939,807	\$ 19,476,558	\$ 463,249
Data processing	430,627	14,300	444,927	441,686	3,241
Transportation	41,327	12,285	53,612	36,366	17,246
Operating supplies	248,183	(61,625)	186,558	149,068	37,490
Rentals	154,320	(3,035)	151,285	31,577	119,708
Legal and professional	7,658,256	(1,043,434)	6,614,822	5,315,360	1,299,462
Utilities and telephone	495,800	(27,300)	468,500	400,336	68,164
Building and equipment maintenance	463,289	(139,125)	324,164	276,594	47,570
Insurance	110,678	(3,400)	107,278	97,902	9,376
Other services	2,222,352	509,194	2,731,546	2,395,944	335,602
Capital outlay	438,050	31,965	470,015	748,686	(278,671)
Debt service- principal	-	-	-	87,964	(87,964)
Debt service- interest	-	-	-	21,966	(21,966)
Total Expenditures	\$ 31,492,514	\$ -	\$ 31,492,514	\$ 29,480,007	\$ 2,012,507

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 2025 for the 850 EAL Holding Corp., a blended component unit of the District.

850 EAL Holding Corp. Budgetary Comparison					
Table A-10					
	2025				
	Budgeted Amounts			Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Increase (Decrease)	Final		
	Debt service- principal	\$ 654,742	\$ 28,740	\$ 683,482	\$ 683,482
Debt service- interest	94,096	(28,740)	65,356	65,356	-
Total Expenditures	\$ 748,838	\$ -	\$ 748,838	\$ 748,838	\$ -

Next Year's Budget

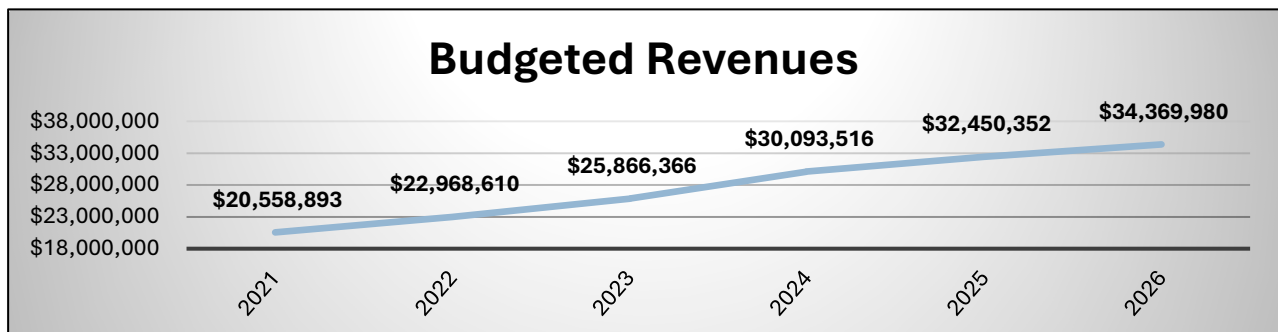
The fiscal year 2026 General Fund adopted budget totals \$34,160,980, a 5.95% increase over the fiscal year 2025 adopted budget.

	FY 2026 Adopted Budget	FY 2025 Adopted Budget	\$ Change	% Change
General Fund	\$ 34,160,980	\$ 32,241,352	\$ 1,919,628	5.95%

The revenue budget for fiscal year 2026 is \$34,369,980. 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 \$34,369,980.

Table A-11 and the corresponding chart show the total budgeted revenues by source for the fiscal year 2026 budget and the previous five years' budget history.

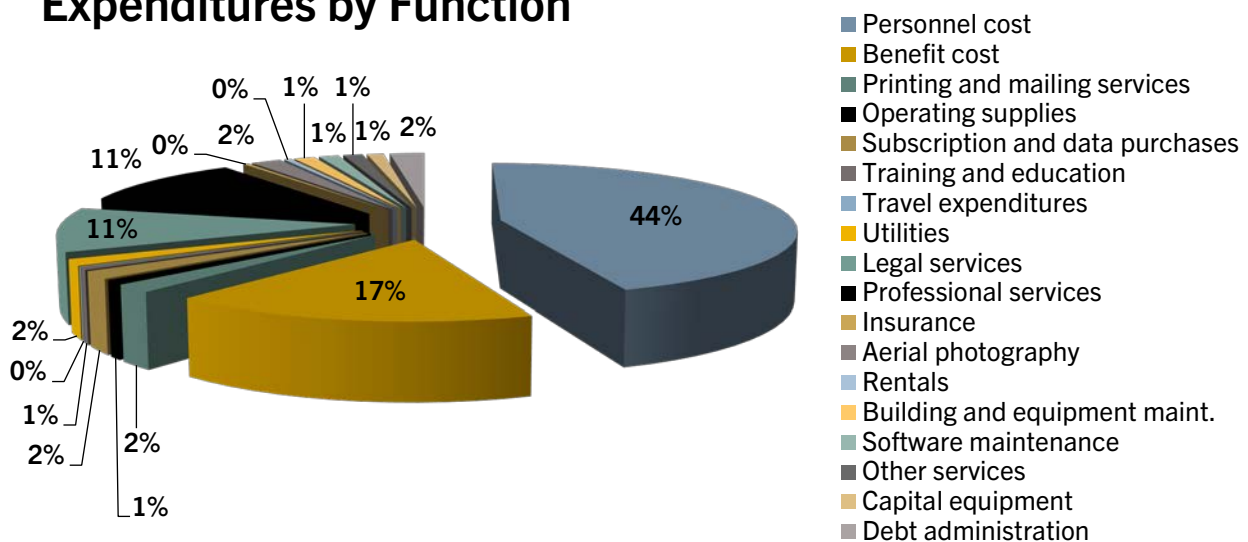
Revenue Budget History 2021-2026						
Table A-11						
	2021	2022	2023	2024	2025	2026
Budgeted revenues:						
Appraisal assessments	\$ 20,193,893	\$ 22,786,110	\$ 25,683,866	\$ 29,884,516	\$ 32,241,352	\$ 34,160,980
Other miscellaneous revenue	365,000	182,500	182,500	209,000	209,000	209,000
Total budgeted revenues	\$ 20,558,893	\$ 22,968,610	\$ 25,866,366	\$ 30,093,516	\$ 32,450,352	\$ 34,369,980
Percentage increase over previous year	0.12%	11.72%	12.62%	16.34%	7.83%	5.92%



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 18 different expenditure categories that it budgets annually. A comparison of the 2025 and 2026 budget by natural expenditure category is provided.

Expenditures by Category				
Table A-12				
	2026 Budget	2025 Budget	\$ Change	% Change
Expenditures by Category:				
Personnel cost	\$ 15,182,897	\$ 13,661,446	\$ 1,521,451	11.14%
Benefit cost	5,850,244	5,568,186	282,058	5.07%
Printing and mailing services	675,279	665,200	10,079	1.52%
Operating supplies	265,950	248,183	17,767	7.16%
Subscription and data purchases	633,755	340,720	293,035	86.00%
Training and education	176,991	162,666	14,325	8.81%
Travel expenditures	54,767	41,327	13,440	32.52%
Utilities	535,800	495,800	40,000	8.07%
Legal services	3,630,000	3,625,000	5,000	0.14%
Professional services	3,819,852	4,033,256	(213,404)	-5.29%
Insurance	109,866	110,678	(812)	-0.73%
Aerial photography	657,650	657,650	-	0.00%
Rentals	154,320	154,320	-	0.00%
Building and equipment maint.	450,579	463,289	(12,710)	-2.74%
Software maintenance	430,627	430,627	-	0.00%
Other services	422,516	396,116	26,400	6.66%
Capital equipment	361,049	438,050	(77,001)	-17.58%
Debt administration	748,838	748,838	-	-0.05%
Total Expenditures	\$ 34,160,980	\$ 32,241,352	\$ 1,919,628	5.95%

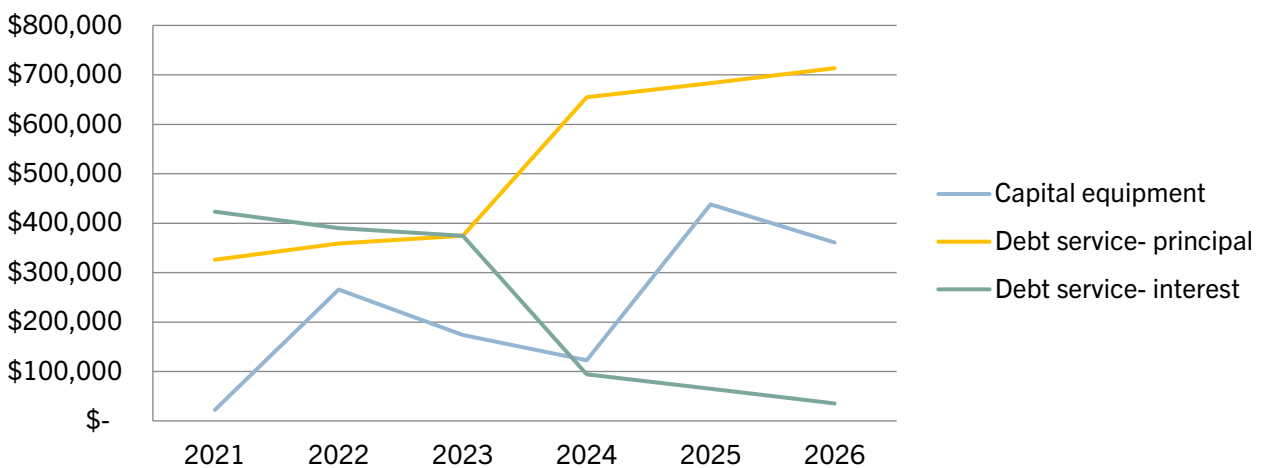
Expenditures by Function



The table and graph below outline the capital expenditures and debt function for the fiscal year 2026 and the previous five fiscal years' budget histories.

Capital Expenditures & Debt Administration FY 2021-2026						
Table A-13						
	2021	2022	2023	2024	2025	2026
Capital Expenditures:						
Capital equipment	\$ 22,265	\$ 265,723	\$ 173,931	\$ 122,976	\$ 438,050	\$ 361,049
Debt service- principal	325,952	358,859	374,611	654,742	683,482	713,483
Debt service- interest	423,242	389,979	374,227	94,096	65,356	35,355
Total capital expenditures	\$ 771,459	\$ 1,014,561	\$ 922,769	\$ 871,814	\$ 1,186,888	\$ 1,109,887

Capital Expenditures FY 2021-2026



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: Kharvey@tcadcentral.org





GOVERNMENT-WIDE FINANCIAL STATEMENTS

TRAVIS CENTRAL APPRAISAL DISTRICT

Statement of Net Position

December 31, 2025

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 8,024,395
Short-term investments	9,511,734
Receivables	64,180
Prepaid expenses and other assets	989,613
Total current assets	<u>18,589,922</u>
Noncurrent assets:	
Net pension asset	4,304,684
Capital assets	
Depreciable capital assets, net	13,350,740
Right-of-use leased assets, net	548,323
Total noncurrent assets	<u>18,203,747</u>
TOTAL ASSETS	<u>36,793,669</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources	<u>2,861,955</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>2,861,955</u>
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	2,047,479
Unearned revenue	8,469,383
Accrued interest payable	4,550
Notes payable, due within one year	713,483
Net other post employment benefit liability, due within one year	84,880
Lease liability, due within one year	79,898
Employees' compensable leave, due within one year	1,669,056
Total current liabilities	<u>13,068,729</u>
Noncurrent liabilities:	
Notes payable	370,271
Net other postemployment benefit liability	8,099,414
Lease liability	477,459
Employees' compensable leave	317,606
Total noncurrent liabilities	<u>9,264,750</u>
TOTAL LIABILITIES	<u>22,333,479</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources	<u>2,854,875</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>2,854,875</u>
NET POSITION	
Investment in capital assets	12,257,953
Restricted for pension	4,304,684
Unrestricted	(2,095,367)
TOTAL NET POSITION	<u><u>\$ 14,467,270</u></u>

TRAVIS CENTRAL APPRAISAL DISTRICT

Statement of Activities

For the year ended December 31, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	<u>Charges for Services</u>	<u>Net (Expense) Revenue and Change in Net Position</u>
				<u>Primary Governmental Activities</u>
Primary Government				
Governmental Activities				
Appraisal services:				
Payroll and related expenses	\$ 19,319,737	\$ -		\$ (19,319,737)
Data processing	441,686	4,340		(437,346)
Transportation	36,366	-		(36,366)
Operating supplies	149,068	-		(149,068)
Rentals	98,739	-		(98,739)
Legal and professional	5,315,360	-		(5,315,360)
Utilities and telephone	400,336	-		(400,336)
Building and equipment maint.	276,594	-		(276,594)
Insurance	97,902	-		(97,902)
Other services	2,395,944	-		(2,395,944)
Interest expense	89,801	-		(89,801)
Depreciation expense	1,135,787	-		(1,135,787)
Amortization expense	35,300	-		(35,300)
Total Governmental Activities	<u>29,792,620</u>	<u>4,340</u>		<u>(29,788,280)</u>
Total Primary Government	<u>\$ 29,792,620</u>	<u>\$ 4,340</u>		<u>\$ (29,788,280)</u>
 General Revenues:				
Assessments				32,241,352
Investment income				527,684
Miscellaneous revenue				62,517
Total General Revenues				<u>32,831,553</u>
Change in Net Position				3,043,273
Beginning Net Position				<u>11,423,997</u>
Ending Net Position				<u>\$ 14,467,270</u>





FUND FINANCIAL STATEMENTS

TRAVIS CENTRAL APPRAISAL DISTRICT
 Governmental Funds Balance Sheet
 December 31, 2025

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 8,024,395	\$ -	\$ 8,024,395
Short-term investments	9,511,734	-	9,511,734
Receivables	64,180	-	64,180
Prepaid items	<u>989,613</u>	<u>-</u>	<u>989,613</u>
TOTAL ASSETS	<u>\$ 18,589,922</u>	<u>\$ -</u>	<u>\$ 18,589,922</u>
LIABILITIES			
Accounts payable and accrued expenditures	\$ 2,047,479	-	\$ 2,047,479
Unearned revenue	<u>8,469,383</u>	<u>-</u>	<u>8,469,383</u>
TOTAL LIABILITIES	10,516,862	-	10,516,862
FUND BALANCES			
Fund balance, committed	2,161,717	-	2,161,717
Fund balance, nonspendable	989,613	-	989,613
Fund balance, unassigned	<u>4,921,730</u>	<u>-</u>	<u>4,921,730</u>
TOTAL FUND BALANCES	<u>8,073,060</u>	<u>-</u>	<u>8,073,060</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 18,589,922</u>	<u>\$ -</u>	<u>\$ 18,589,922</u>

TRAVIS CENTRAL APPRAISAL DISTRICT

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

December 31, 2025

	<u>December 31,</u> <u>2025</u>
Total fund balance- governmental fund	\$ 8,073,060
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>	
<p>Long-term assets are not current financial resources and are not reported in the fund financial statements.</p>	
Net pension asset	4,304,684
<p>Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental fund balance sheet.</p>	
Governmental capital assets	13,350,740
Right-of-use lease assets	548,323
	<u>13,899,063</u>
Deferred outflows of resources for pension and OPEB-related items were reported in the Statement of Net Position.	2,861,955
<p>Long-term liabilities are not payable in the current period and are not reported in the fund financial statements:</p>	
Compensated absences	(1,986,662)
Interest payable	(4,550)
Notes payable	(1,083,754)
Lease liability	(557,357)
Other post-employment benefit liability	(8,184,294)
	<u>(11,816,617)</u>
Deferred inflows of resources for pension and OPEB-related items were reported in the Statement of Net Position.	<u>(2,854,875)</u>
Net position of governmental activities	<u>\$ 14,467,270</u>

TRAVIS CENTRAL APPRAISAL DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balance

For the year ended December 31, 2025

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
REVENUES			
Appraisal assessments	\$ 32,241,352	\$ -	\$ 32,241,352
Refund of appraisal assessments	-	-	-
Net appraisal assessments	32,241,352	-	32,241,352
Investment earnings	527,684	-	527,684
Charges for services	4,338	-	4,338
Miscellaneous revenue	75,174	-	75,174
TOTAL REVENUE	32,848,548	-	32,848,548
EXPENDITURES			
Appraisal services			
Payroll and related expenditures	19,476,558	-	19,476,558
Data processing	441,686	-	441,686
Transportation	36,366	-	36,366
Operating supplies	149,068	-	149,068
Rentals	31,577	-	31,577
Legal and professional	5,315,360	-	5,315,360
Utilities and telephone	400,336	-	400,336
Building and equipment maintenance	276,594	-	276,594
Insurance	97,902	-	97,902
Other services	2,395,944	-	2,395,944
Capital outlay	748,686	-	748,686
Debt Service- Principal	87,964	683,482	771,446
Debt Service- Interest	21,966	65,356	87,322
TOTAL EXPENDITURES	29,480,007	748,838	30,228,845
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,368,541	(748,838)	2,619,703
OTHER FINANCING SOURCES (USES):			
Proceeds from lease	583,623	-	583,623
Transfers in	-	748,838	748,838
Transfers out	(748,838)	-	(748,838)
TOTAL OTHER FINANCING SOURCES (USES)	(165,215)	748,838	583,623
NET CHANGE IN FUND BALANCE	3,203,326	-	3,203,326
FUND BALANCE, beginning of year	4,869,734	-	4,869,734
FUND BALANCE, end of year	<u>\$ 8,073,060</u>	<u>\$ -</u>	<u>\$ 8,073,060</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, 2025

	<u>December 31,</u> <u>2025</u>
Net change in fund balance- governmental fund	\$ 3,203,326
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.	165,063
Current year changes 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.	583,623
Current year capital asset disposals are reported as miscellaneous revenue in the fund financial statements, but are shown as a decrease in capital assets in the government-wide financial statements.	(12,657)
Current year right-to-use leased asset disposals are reported as miscellaneous revenue in the fund financial statements, but are shown as a decrease in capital assets in the government-wide financial statements.	(394,803)
Depreciation and amortization expenses on capital assets are reported in the statement of activities, but do not require the use of current financial resources. Therefore, depreciation and amortization expense are not reported as expenditures in the governmental fund.	
Depreciation expense	(1,135,787)
Amortization expense	<u>(35,300)</u>
	(1,171,087)
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.	2,475
Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in the governmental funds.	
Pensions	800,037
Other post-employment benefits	<u>(542,570)</u>
	257,467
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds and does not have an effect on net position.	683,482
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.	410,653
Proceeds from capital leases are shown as an other financing source in the governmental fund, but increases long-term liabilities in the statement of net position and is not a revenue source on the statement of activities.	(583,623)
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.	<u>(100,646)</u>
Change in net position of governmental activities	<u><u>\$ 3,043,273</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.

Effective July 1, 2024, the District is governed by a nine-member board of directors composed of five members appointed by the taxing units, three members elected by the voters of Travis County during the general election for state and county officers, and the Travis County Tax Assessor-Collector as a non-voting member. This new structure applies to appraisal districts in counties with a population of 75,000 or more, as outlined in Section 6.0301 of the Texas Tax Code. Elected directors serve four-year terms beginning January 1 of each odd-numbered year, and appointed directors serve four-year terms beginning January 1 of each even-numbered year.

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 TCDRS's fiduciary net position have been determined on the same basis as they are reported for TCDRS. 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, 2025, the District's total OPEB liability for these retiree benefits was \$8,184,294. 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.

	<u>General Fund</u>
Nonspendable	
Prepaid items	\$ 989,613
Total nonspendable	<u>989,613</u>
Committed	
Reserve for computer equipment	89,594
Reserve for network infrastructure	350,000
Reserve for technology enhancements	154,192
Reserve for litigation	848,377
Reserve for market data purchases	150,000
Reserve for Board of Directors Election	<u>569,554</u>
Total committed	<u>2,161,717</u>
Unassigned	<u>4,921,730</u>
Total Fund Balance	<u><u>\$ 8,073,060</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, 2025, 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 reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Adoption of New Standard

As of January 1, 2025 the District adopted GASB Statement No. 102, Certain Risk Disclosures, which requires management to evaluate whether there are risks related to a government's vulnerabilities due to certain concentrations or constraints that require disclosure. There was not a significant effect on the District's financial statements as a result of the implementation of this standard.

Note 2. Deposits and Investments

The book balances of the District's deposits and investments at December 31, 2025, are as follows:

	General Fund	Special Revenue Fund	Total Governmental Funds
Cash	\$ 8,024,395	\$ -	\$ 8,024,395
State Pool (Tex Pool)	<u>9,511,734</u>	<u>-</u>	<u>9,511,734</u>
	<u>\$ 17,536,129</u>	<u>\$ -</u>	<u>\$ 17,536,129</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, 2025, 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.

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.

Note 2. Deposits and Investments- Continued

Investments (Cont.)

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.
- 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 2025, the District invested only in the TexPool Government Investment Pools and Wells Fargo investment sweep account.

Note 2. Deposits and Investments- Continued

Investments (Cont.)

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, 2025, 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, 2025, 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".

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 new 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.

Note 2. Deposits and Investments- Continued

Investments (Cont.)

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 25.2%, 11.2% receivables from employees for elected benefits, and 63.5% receivables from other sources.

	Balance	Percentage of Total Receivables
Receivable from jurisdictions	\$ 16,203	25.2%
Receivable from employees	\$ 7,210	11.2%
Receivable from other sources	\$ 40,767	63.5%
	<u>\$ 64,180</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, 2025, were:

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

Note 5. Capital Assets

	Balance December 31, 2024	Additions	Retirements	Balance December 31, 2025
Capital assets being depreciated				
Building and improvements	\$ 17,824,275	\$ 78,444	\$ -	\$ 17,902,719
Furniture and equipment	3,180,058	86,619	(431,941)	2,834,736
Total capital assets being depreciated	21,004,333	165,063	(431,941)	20,737,455
Building and improvements	3,918,125	952,432	-	4,870,557
Furniture and equipment	2,752,087	183,355	(419,284)	2,516,158
Total accumulated depreciation	6,670,212	1,135,787	(419,284)	7,386,715
Sub-total	14,334,121	(970,724)	(12,657)	13,350,740
Right-of-use lease asset being amortized				
Right-to-use lease equipment	686,217	583,623	(686,217)	583,623
Total right-to-use assets being amortized	686,217	583,623	(686,217)	583,623
Accumulated amortization on right-to-use lease equipment	291,414	35,300	(291,414)	35,300
Total accumulated amortization	291,414	35,300	(291,414)	35,300
Net right-to-use lease assets	394,803	548,323	(394,803)	548,323
Governmental activities capital assets, net	\$ 14,728,924	\$ (422,401)	\$ (407,460)	\$ 13,899,063

Note 6. Long-Term Assets

The following is a summary of long-term asset transactions of the District for the year ended December 31, 2025:

	Balance December 31, 2024	Increase	Decrease	Balance December 31, 2025	Due Within One Year
Net pension asset (liability)	\$ 2,864,916	\$ 8,190,241	\$ (6,750,473)	\$ 4,304,684	\$ -
Total governmental activities	<u>\$ 2,864,916</u>	<u>\$ 8,190,241</u>	<u>\$ (6,750,473)</u>	<u>\$ 4,304,684</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, 2025:

	Balance December 31, 2024	Increase	Decrease	Balance December 31, 2025	Due Within One Year
Notes payable	\$ 1,767,236	\$ -	\$ (683,482)	\$ 1,083,754	\$ 713,483
Lease payable, equipment	384,387	583,623	(410,653)	557,357	79,898
Net OPEB liability,	8,259,586	953,036	(1,028,328)	8,184,294	84,880
Compensated absences	1,886,016	1,176,370	(1,075,724)	1,986,662	1,669,056
Total governmental activities	<u>\$ 12,297,225</u>	<u>\$ 2,713,029</u>	<u>\$ (3,198,187)</u>	<u>\$ 11,812,067</u>	<u>\$ 2,547,317</u>

Lease Payable

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

Year Ending Dec. 31	Principal	Interest	Total
2026	\$ 79,898	\$ 25,862	\$ 105,760
2027	87,242	21,676	108,918
2028	95,007	17,163	112,170
2029	103,378	12,143	115,521
2030	112,226	6,743	118,969
2031	79,606	1,268	80,874
Total	<u>\$ 557,357</u>	<u>\$ 84,855</u>	<u>\$ 642,212</u>

Note 7. Long-Term Liabilities- Continued

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, 2025, are as follows:

Year Ending Dec. 31	Principal	Interest	Total
2026	\$ 713,483	\$ 35,355	\$ 748,838
2027	370,271	6,038	376,309
Total	<u>\$ 1,083,754</u>	<u>\$ 41,393</u>	<u>\$ 1,125,147</u>

Note 8. Leases

The District entered an agreement to lease printers for District-wide use beginning August 2025. Under the terms of the lease, the District pays a monthly fee of \$8,745. At December 31, 2025, the District has recognized a right-to-use asset of \$583,623 and a lease liability of \$557,357. During the fiscal year, the District recorded \$35,300 in amortization expense and \$21,966 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, 2024, the following employees were covered by the benefit terms:

Members:	Dec. 31, 2023	Dec. 31, 2024
Inactive employees entitled to but not yet receiving benefits	157	163
Number of active employees	147	155
Average monthly salary	\$ 6,133	\$ 6,277
Average age	43.1	43.18
Average length of service in years	7.37	7.7
Inactive employees (or their beneficiaries) receiving benefits:		
Number of benefit recipients	98	100
Average monthly benefit	\$ 2,628	\$ 2,628

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 2024 was 10.39%. 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, 2023	December 31, 2024
Measurement date	December 31, 2023	December 31, 2024
Employer's fiscal year	January 1, 2025	December 31, 2025

Note 9. Defined Benefit Pension Plan- Continued

Actuarial Assumptions (Cont.)

The total pension liability in the December 31, 2024 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, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

	<u>December 31,</u> <u>2023</u>	<u>December 31,</u> <u>2024</u>
Net Pension Liability/ (Asset)		
Total pension liability	\$57,833,173	\$61,232,519
Fiduciary net position	60,698,089	65,537,203
Net pension liability/(asset)	(2,864,916)	(4,304,684)
Fiduciary net position as a % of total pension liability	105.0%	107.0%
Pensionable covered payroll ⁽¹⁾	10,640,331	11,669,396
Net pension liability as a % of covered payroll	-26.9%	-36.9%

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 2025 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%

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	13.00%	5.35%
Global Equities	MSCI World (net) Index	4.00%	5.15%
International Equities- Developed Markets	MSCI World Ex USA (net) Index	6.00%	4.75%
International Equities- Emerging Markets	MSCI Emerging Markets (net) Index	0.00%	4.75%
Investment Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.55%
Strategic Credit	FTSE High-Yield Cash Pay Index	9.00%	3.70%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	6.85%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	6.80%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.95%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	4.95%
Commodities	Bloomberg Commodities Index	2.00%	1.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.75%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	8.15%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.60%
Cash Equivalents	90-Day U.S. Treasury	2.00%	1.10%
Total		100.00%	

(1) Target asset allocation adopted at the March 2025 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.35%, per Cliffwater's 2025 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 asset of the District, calculated using the discount rate of 7.60%, as well as what the net pension asset would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	<u>1% Decrease (6.60%)</u>	<u>Current Discount Rate (7.60%)</u>	<u>1% Increase (8.60%)</u>
Total pension liability	\$68,946,491	\$61,232,519	\$54,763,711
Fiduciary net position	65,537,203	65,537,203	65,537,203
Net Pension liability/(asset)	\$3,409,288	(\$4,304,684)	(\$10,773,492)

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

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) – (b)
Balances as of December 31, 2023	\$ 57,833,173	\$ 60,698,089	\$ (2,864,916)
Changes for the year:			
Service cost	1,736,741	-	1,736,741
Interest on total pension liability ⁽¹⁾	4,405,501	-	4,405,501
Effect of plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	522,495	-	522,495
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(118,152)	(118,152)	-
Benefit payments	(3,147,239)	(3,147,239)	-
Administrative expense	-	(35,676)	35,676
Member contributions	-	816,858	(816,858)
Net investment income	-	6,160,933	(6,160,933)
Employer contributions	-	1,212,450	(1,212,450)
Other ⁽³⁾	-	(50,060)	50,060
Net changes	3,399,346	4,839,114	(1,439,768)
Balances as of December 31, 2024	\$ 61,232,519	\$ 65,537,203	\$ (4,304,684)

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

⁽²⁾ No plan changes valued.

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

Note 9. Defined Benefit Pension Plan- Continued

Pension Expense (Income)

Total pension expense recognized by the District for the fiscal year ended December 31, 2024 was \$566,005.

Pension Expense/ (Income)	January 1 to December 31, 2024
Service cost	\$ 1,736,742
Interest on total pension liability ⁽¹⁾	4,405,501
Effect of plan changes	-
Administrative expenses	35,676
Member contributions	(816,858)
Expected investment return, net of investment expenses	(4,563,745)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	460,928
Recognition of assumption changes or inputs	-
Recognition of investment gains or losses	(742,299)
Other ⁽²⁾	<u>50,060</u>
 Pension expense/(income)	 \$ 566,005

⁽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, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ -	\$ 903,955
Changes of assumptions	657,420	-
Net difference between projected and actual earnings on pension plan investments	-	-
Contributions made subsequent to measurement date ⁽¹⁾	<u>N/A</u>	<u>1,424,189</u>
Total	<u>\$ 657,420</u>	<u>\$ 2,328,144</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 \$1,424,189 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, 2026. 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:

2026	\$	(63,497)
2027		1,205,534
2028		(576,066)
2029		(319,436)
Thereafter ⁽¹⁾		-
Total	\$	246,535

⁽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, 2025, the District reported a payable of \$262,226 for the outstanding amount of contributions to the pension plan for December 2025 contributions, paid January 14, 2026.

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 2025, 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 PERCENTAGE
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 2025 was \$12,096,032. The District contributed a total of \$604,802 on December 18, 2025.

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, 2025, 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.

Years of Service	
1-10	0%
11-19	50%
20+	100%

The valuation date is January 1, 2024. This is the date as of which the actuarial valuation is performed. The measurement date is December 31, 2025. 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	147
Terminated Vested	28
Retirees	25

The District’s total OPEB liability of \$8,184,294 was measured as of December 31, 2025 and was determined by an actuarial valuation as of January 1, 2025. The actuarial valuation was conducted by Milliman, Inc.

OPEB Liability/ (Asset)	<u>December 31, 2024</u>	<u>December 31, 2025</u>
Total OPEB Liability	\$ 8,259,586	\$ 8,184,294
Covered Payroll	17,598,359	12,823,911
Total OPEB Liability as a % of covered payroll	46.93%	63.82%

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, 2024
Measurement date	December 31, 2025
Actuarial cost method	Entry age normal
Inflation	2.30%
Salary increases including inflation	3.00%

Note 11. Other Post-Employment Benefits- Continued

	<u>2025</u>
Discount rate	4.83%
20 Year Tax-Exempt Municipal Bond Yield	4.83%

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

Mortality rates used in the January 1, 2024, 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 4.83%, 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 (3.08%) or 1 percentage point higher (5.08%) than the current rate.

	<u>1% Decrease (3.83%)</u>	<u>Current Trend Rate (4.83%)</u>	<u>1% Increase (5.83%)</u>
Total OPEB liability	\$9,477,081	\$8,184,294	\$7,132,821

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	\$6,830,461	\$8,184,294	\$9,930,290

Note 11. Other Post-Employment Benefits- Continued

Changes in the Total OPEB Liability

	<u>Increase (Decrease)</u>
	<u>Total OPEB Liability</u>
Total OPEB Liability, beginning	\$8,259,586
Changes for the year:	
Service cost	593,542
Interest on total pension liability	359,494
Effect of plan changes	-
Effect of economic/demographic gains or losses	-
Effect of assumptions changes or inputs	-
Claims cost	-
Trend rates	-
Mortality table	-
Discount rate	(943,448)
Benefit payments	(84,880)
Net changes	<u>(75,292)</u>
Total OPEB Liability, ending	<u><u>\$8,184,294</u></u>

OPEB Expense

The District recognized OPEB expense of \$627,450 for the year ended December 31, 2025.

OPEB Expense/ (Income)	<u>January 1 to December 31, 2025</u>
Service cost	\$ 593,542
Interest on total pension liability	359,494
Effect of plan changes	-
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	14,683
Recognition of assumption changes or inputs	<u>(340,269)</u>
OPEB Expense	<u><u>\$ 627,450</u></u>

Note 11. Other Post-Employment Benefits- Continued

Medical Cost Trends

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

Monthly Medical Claims Costs at Sample Ages		
Age	Retiree	
	Male	Female
45	\$1,202	\$1,871
50	\$1,390	\$1,747
55	\$1,637	\$1,726
60	\$1,897	\$1,905
64	\$2,256	\$2,095
65	\$293	\$293
70	\$293	\$293
75	\$293	\$293
80	\$293	\$293
85	\$293	\$293
90+	\$293	\$293

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

Year	Pre-65 Trend	Post-65 Trend
2024	-3.80%	5.10%
2025	6.10	6.70
2026	5.60	6.10
2027	5.10	5.40
2028	5.00	5.30
2029	4.80	5.10
2030	4.70	4.90
2031	4.60	4.70
2032	4.40	4.50
2033	4.30	4.30
2034 – 2049	4.10	4.10
2050 – 2059	4.10	4.20
-	-	
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, 2025, 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	\$ (13,630)	\$ 139,886
Changes of assumptions	(2,183,825)	393,925
Total	<u>\$ (2,197,455)</u>	<u>\$ 533,811</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:

2026	\$ (325,586)
2027	(405,055)
2028	(362,298)
2029	(121,767)
2030	(117,873)
Thereafter ⁽¹⁾	<u>(331,065)</u>
Total	\$(1,663,644)

⁽¹⁾ 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 2025 fiscal year. A refund will not be issued to the taxing entities during the 2026 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
Pritchard & Abbott	January 1, 2026 - December 31, 2026	\$ 190,500
Cyclomedia	January 1, 2026- December 31, 2028	\$ 1,080,000
True Prodigy	Until Terminated	\$ 991,204 per year
Vexcel	January 1, 2026 - December 31, 2028	\$ 701,447
C3.ai	January 1, 2026 - October 31, 2032	\$ 1,147,023

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, 2025, 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, 2025. Settlement amounts have neither exceeded insurance coverage for the year ended December 31, 2025 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	27.85%	\$8,980,721
City of Austin	16.81%	\$5,418,381
Travis County	17.63%	\$5,684,368

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, 2025

	Budgeted Amounts			Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Line Item TXFR	Amended		
REVENUES					
Assessments	\$ 32,241,352	\$ -	\$ 32,241,352	\$ 32,241,352	\$ -
Refunds of appraisal assessments	-	-	-	-	-
Net appraisal assessments	32,241,352	-	32,241,352	32,241,352	-
Investment earnings	150,000	-	150,000	527,684	377,684
Charges for services	9,000	-	9,000	4,338	(4,662)
Miscellaneous revenue	50,000	-	50,000	75,174	25,174
Total revenue	32,450,352	-	32,450,352	32,848,548	398,196
EXPENDITURES					
Appraisal Services					
Payroll and related expenses	19,229,632	710,175	19,939,807	19,476,558	463,249
Data processing	430,627	14,300	444,927	441,686	3,241
Transportation	41,327	12,285	53,612	36,366	17,246
Operating Supplies	248,183	(61,625)	186,558	149,068	37,490
Rentals	154,320	(3,035)	151,285	31,577	119,708
Legal and professional	7,658,256	(1,043,434)	6,614,822	5,315,360	1,299,462
Utilities and telephone	495,800	(27,300)	468,500	400,336	68,164
Building and equipment maint.	463,289	(139,125)	324,164	276,594	47,570
Insurance	110,678	(3,400)	107,278	97,902	9,376
Other services	2,222,352	509,194	2,731,546	2,395,944	335,602
Capital Outlay	438,050	31,965	470,015	748,686	(278,671)
Debt service- principal	-	-	-	87,964	(87,964)
Debt service- interest	-	-	-	21,966	(21,966)
Total expenditures	31,492,514	-	31,492,514	29,480,007	2,012,507
OVER EXPENDITURES	957,838	-	957,838	3,368,541	2,410,703
OTHER FINANCING SOURCES (USES):					
Proceeds from lease	-	-	-	583,623	583,623
Transfers out	-	-	-	(748,838)	(748,838)
(USES)	-	-	-	(165,215)	(165,215)
NET CHANGE IN FUND BALANCE	957,838	-	957,838	3,203,326	2,245,488
FUND BALANCES, beginning of year	4,869,734	-	4,869,734	4,869,734	-
FUND BALANCES, end of year	\$ 5,827,572	\$ -	\$ 5,827,572	\$ 8,073,060	\$ 2,245,488

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, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Amended</u>		
REVENUES				
Assessments	\$ -	\$ -	\$ -	\$ -
Refunds of appraisal assessments	-	-	-	-
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	654,742	683,482	683,482	-
Debt service- interest	94,096	65,356	65,356	-
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
TOTAL OTHER FINANCING SOURCES	-	-	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	\$ (748,838)	\$ (748,838)	\$ -	\$ 748,838

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

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

	Year Ended December 31									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	\$ 1,736,742	\$ 1,503,260	\$ 1,130,290	\$ 1,155,996	\$ 1,000,635	\$ 1,061,047	\$ 1,068,956	\$ 1,035,937	\$ 1,106,017	\$ 915,763
Interest on total pension liability	4,405,501	4,146,383	3,830,850	3,703,008	3,585,038	3,419,390	3,245,514	3,070,540	2,853,801	2,663,404
Effect of plan changes	-	-	1,294,296	-	-	-	-	-	-	(185,075)
Effect of assumption changes or inputs	522,495	727,130	594,083	(137,489)	2,470,785	-	-	201,932	-	-
Effect of economic/demographic (gains) or losses	(3,265,391)	(3,138,566)	(3,005,339)	(2,816,423)	(2,317,886)	(2,108,416)	(1,906,998)	(424,938)	(201,743)	-
Benefit payments, including refunds of employee contributions	3,399,347	3,238,208	3,844,180	1,800,559	4,554,748	2,208,156	2,253,264	2,272,101	2,216,116	181,351
Net change in total pension liability	57,833,173	54,594,965	50,750,785	48,950,226	44,395,477	42,187,322	39,934,058	37,661,958	35,445,842	(1,394,140)
Total pension liability—beginning	\$ 61,232,519	\$ 57,833,173	\$ 54,594,965	\$ 50,750,785	\$ 48,950,226	\$ 44,395,477	\$ 42,187,322	\$ 39,934,058	\$ 37,661,958	\$ 35,445,842
Total pension liability—ending (a)										
Fiduciary Net Position										
Employer contributions	\$ 1,212,450	\$ 1,069,353	\$ 2,478,479	\$ 645,795	\$ 623,419	\$ 1,267,625	\$ 1,295,861	\$ 1,532,648	\$ 1,207,300	\$ 2,237,182
Member contributions	816,858	744,823	604,987	520,802	484,881	492,965	503,946	479,363	469,506	474,491
Investment income, net of investment expenses	6,160,933	6,137,064	(3,485,283)	10,840,142	4,819,196	6,638,680	(771,229)	5,222,195	2,450,741	(438,601)
Benefit payments, including refunds of employee contributions	(3,265,391)	(3,138,566)	(3,005,339)	(2,816,423)	(2,317,886)	(2,108,416)	(1,906,998)	(1,611,370)	(1,541,959)	(1,394,140)
Administrative expense	(50,060)	(31,594)	(32,794)	(32,104)	(36,743)	(35,567)	(32,468)	(27,488)	(26,619)	(23,481)
Other	(50,060)	(43,855)	60,590	(32,912)	(31,168)	(5,354)	958	5,110	230,754	51,627
Net change in plan fiduciary net position	4,839,114	4,737,126	(3,379,360)	9,125,300	3,541,699	6,249,933	(909,930)	5,600,457	2,789,723	907,078
Plan fiduciary net position—beginning	60,698,089	55,960,963	59,340,323	50,215,022	46,673,323	40,423,390	41,333,320	35,732,863	32,943,140	32,036,061
Plan fiduciary net position—ending (b)	\$ 65,537,203	\$ 60,698,089	\$ 55,960,963	\$ 59,340,323	\$ 50,215,022	\$ 46,673,323	\$ 40,423,390	\$ 41,333,320	\$ 35,732,863	\$ 32,943,140
District's net pension liability—ending (a) – (b)	\$ (4,304,684)	\$ (2,864,916)	\$ (1,365,998)	\$ (8,589,538)	\$ (1,264,797)	\$ (2,277,846)	\$ 1,763,932	\$ (1,399,262)	\$ 1,929,095	\$ 2,502,702
Fiduciary net position as a % of total pension liability	107.03%	104.95%	102.50%	116.92%	102.58%	105.13%	95.82%	103.50%	94.88%	92.94%
Pensionable covered payroll	\$ 11,669,396	\$ 10,640,331	\$ 8,642,678	\$ 7,440,033	\$ 6,926,874	\$ 7,042,361	\$ 7,199,228	\$ 6,848,043	\$ 6,707,224	\$ 6,778,445
Net pension liability as a % of covered payroll	-36.89%	-26.93%	-15.81%	-115.45%	-18.26%	-32.34%	24.50%	-20.43%	28.76%	36.92%

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

	Year Ended December 31									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
TOTAL OPEB LIABILITY										
Service cost	\$ 593,542	\$ 645,540	\$ 394,081	\$ 440,568	\$ 440,568	\$ 371,319	\$ 360,504	NA	NA	NA
Interest on total OPEB liability	359,494	268,238	257,943	174,937	181,409	200,130	186,708	NA	NA	NA
Effect of plan changes	-	-	-	-	-	-	-	NA	NA	NA
Effect of economic/demographic gains or losses	-	181,642	-	-	(44,605)	-	-	NA	NA	NA
Effect of assumptions changes or inputs	(943,448)	(377,516)	470,954	(2,023,857)	(519,036)	715,211	-	NA	NA	NA
Benefit payments	(84,880)	(81,208)	(79,169)	(127,516)	(119,085)	(86,678)	(49,931)	NA	NA	NA
Net changes	(75,292)	636,696	1,043,809	(1,535,868)	(60,749)	1,199,982	497,281	NA	NA	NA
Total OPEB Liability, beginning	\$ 8,259,586	\$ 7,622,890	\$ 6,579,080	\$ 8,114,948	\$ 8,175,697	\$ 6,975,715	\$ 6,478,434			
Total OPEB Liability, ending	\$ 8,184,294	\$ 8,259,586	\$ 7,622,890	\$ 6,579,080	\$ 8,114,948	\$ 8,175,697	\$ 6,975,715			
Covered employee payroll	12,823,911	17,598,359	10,640,326	8,642,669	7,441,355	6,923,308	5,887,054	NA	NA	NA
Total OPEB Liability as a % of covered-employee payroll	63.82%	46.93%	71.64%	76.12%	109.05%	118.09%	118.49%	NA	NA	NA

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.

No assets are accumulated in a trust as defined by GASB 75. Benefits are on a pay as you go basis.

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
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%
2024	2,029,308	1,212,450	816,858	11,669,396	10.4%
2025	2,277,454	1,379,809	897,645	13,280,163	10.4%

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

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 citizens' 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 June 13, 2024. 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 (level of percentage of pay)
Amortization method	Level percentage of payroll, closed
Remaining amortization period	16.0 years (based on contribution rate calculated in 12/31/2024 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⁾	2015: New Inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions ⁽¹⁾	2015: No changes in plan provisions were reflected in the Schedule 2016: Employer contributions reflect that the current service matching rate was increased to 250% 2017: New annuity purchase rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule 2019: No changes in plan provisions were reflected in the Schedule 2020: No changes in plan provisions were reflected in the Schedule 2021: No changes in plan provisions were reflected in the Schedule 2022: No changes in plan provisions were reflected in the Schedule. 2023: Employer contributions reflect that a 5% flat COLA was adopted. 2024: No changes in plan provisions were reflected in the Schedule.

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

Notes to the Required Supplementary Information- Continued

Schedule of Changes in Total OPEB Liability and Related Ratios

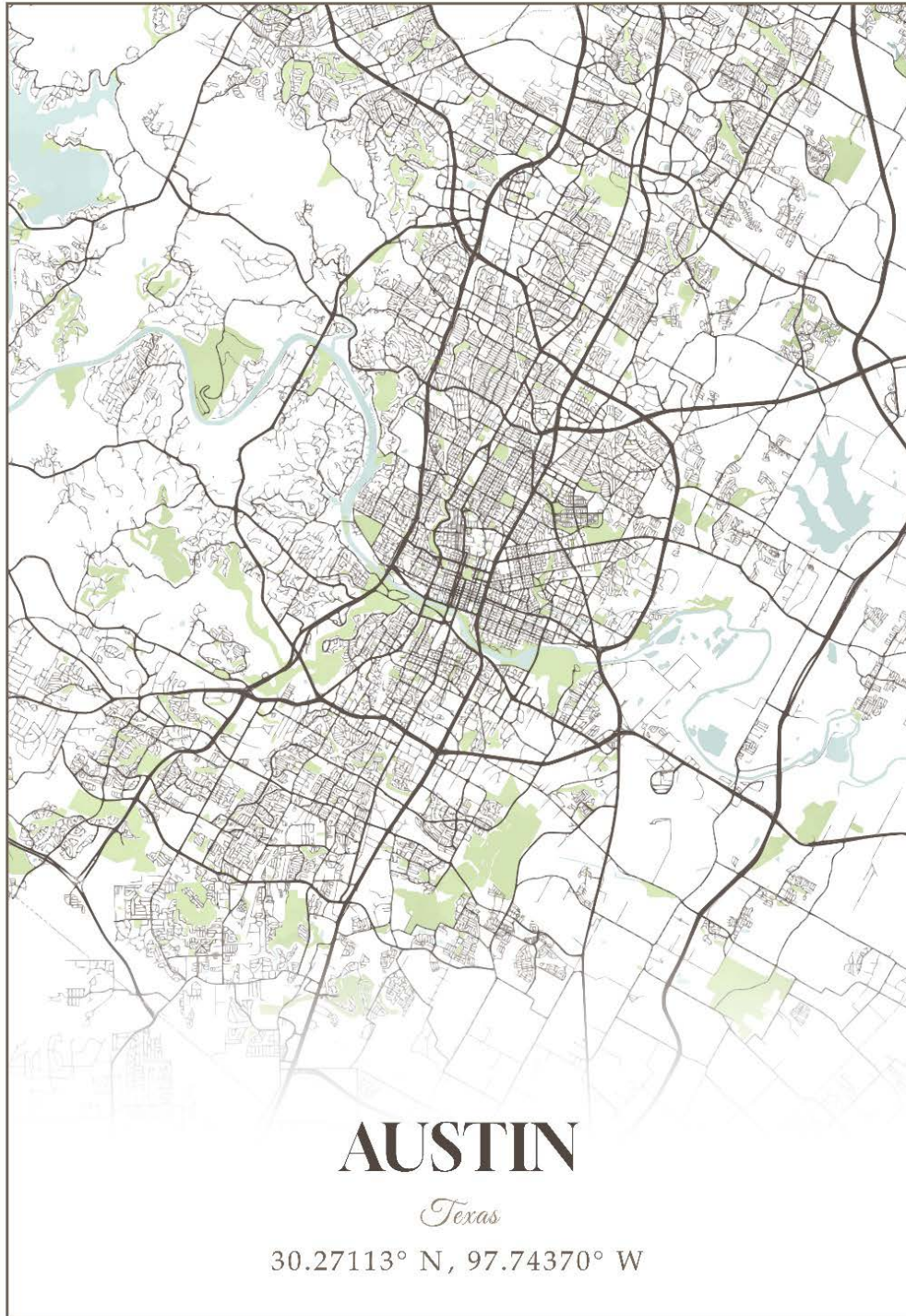
Valuation date: Valuation date is January 1, 2024.
Measurement date: Measurement date is December 31, 2025.
Reporting date: Reporting date is December 31, 2025.

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 IRS 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 IRS 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 IRS 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 2015 and 2024

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 2016 and 2025

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)

TABLE 1

	Year Ended December 31									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Governmental Activities										
Net Investment in capital assets	\$ 12,257,953	\$ 12,577,301	\$ 13,040,283	\$ 13,294,382	\$ 10,384,035	\$ 11,053,303	\$ 4,400,301	\$ 3,629,947	\$ 3,966,782	\$ 4,198,586
Restricted	4,304,684	2,864,916	1,365,998	5,172,716	-	-	1,477,431	-	-	-
Unrestricted	(2,095,367)	(4,018,220)	(4,221,296)	(6,164,125)	(1,414,258)	(2,275,903)	3,399,230	6,356,711	10,471,157	8,505,792
Total Governmental Activities	14,467,270	11,423,997	10,184,985	12,302,973	8,969,777	8,777,400	9,276,962	9,986,658	14,437,939	12,704,378
Total Primary Government	\$ 14,467,270	\$ 11,423,997	\$ 10,184,985	\$ 12,302,973	\$ 8,969,777	\$ 8,777,400	\$ 9,276,962	\$ 9,986,658	\$ 14,437,939	\$ 12,704,378

Source:
 Annual Comprehensive Financial Report 2016-2025

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

TABLE 2

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Expenses											
Governmental Activities											
Appraisal services	\$ 29,698,479	\$ 29,034,616	\$ 28,147,249	\$ 22,319,927	\$ 19,747,570	\$ 20,474,989	\$ 20,279,111	\$ 17,052,753	\$ 16,151,994	\$ 15,741,400	\$ 13,048,016
Interest on long-term debt	89,801	114,554	118,353	358,310	403,828	413,792	250,191	-	-	-	-
Total Governmental Activities Expenses	29,788,280	29,149,170	28,265,602	22,678,237	20,151,398	20,888,781	20,529,302	17,052,753	16,151,994	15,741,400	13,048,016
Total Primary Government Expenses	29,788,280	29,149,170	28,265,602	22,678,237	20,151,398	20,888,781	20,529,302	17,052,753	16,151,994	15,741,400	13,048,016
Program Revenues											
Governmental Activities											
Fees, fines, and charges for services	32,303,869	29,924,920	25,787,408	25,845,489	20,340,393	20,291,346	19,486,627	18,827,658	17,791,989	17,598,826	17,245,865
Total Governmental Activities Program Revenues	32,303,869	29,924,920	25,787,408	25,845,489	20,340,393	20,291,346	19,486,627	18,827,658	17,791,989	17,598,826	17,245,865
Total Primary Government Program Revenues	32,303,869	29,924,920	25,787,408	25,845,489	20,340,393	20,291,346	19,486,627	18,827,658	17,791,989	17,598,826	17,245,865
Net Revenue (Expense)	2,515,589	775,750	(2,478,194)	3,167,252	188,995	(597,435)	(1,042,675)	1,774,905	1,639,995	1,857,426	4,197,849
Interest income	527,684	463,262	360,206	165,944	3,362	97,873	332,979	252,248	93,566	15,572	4,993
Change in net position	3,043,273	1,239,012	(2,117,988)	3,333,196	192,377	(499,562)	(709,696)	2,027,153	1,733,561	1,872,998	4,202,842
Net position- beginning of year	11,423,997	10,184,985	12,302,973	8,969,777	8,777,400	9,276,962	9,986,658	14,437,939	12,704,378	10,831,380	9,548,988
Net position restatement	-	-	-	-	-	-	-	(6,478,434)	-	-	(2,920,450)
Adjusted net position, beginning of year	11,423,997	10,184,985	12,302,973	8,969,777	8,777,400	9,276,962	9,986,658	7,959,505	12,704,378	10,831,380	6,628,538
Net position- end of year	\$ 14,467,270	\$ 11,423,997	\$ 10,184,985	\$ 12,302,973	\$ 8,969,777	\$ 8,777,400	\$ 9,276,962	\$ 9,986,658	\$ 14,437,939	\$ 12,704,378	\$ 10,831,380

TABLE 3

**TRAVIS CENTRAL APPRAISAL DISTRICT
Fund Balance- Governmental Funds
Last Ten Fiscal Years**

(Modified Accrual Basis of Accounting- Unaudited)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Governmental Funds										
Nonspendable	\$ 989,613	\$ 770,216	\$ 483,363	\$ 611,153	\$ 463,960	\$ 626,330	\$ 541,218	\$ 667,721	\$ 751,287	\$ 893,474
Restricted	-	-	-	-	-	-	1,477,431	-	-	-
Committed	2,161,717	1,679,254	1,109,700	1,700,700	3,075,106	3,611,106	6,070,049	6,228,423	4,164,814	3,164,814
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	4,921,730	2,420,264	1,688,001	1,377,694	2,604,451	673,817	4,582,374	4,751,356	4,947,830	3,516,402
Total Governmental Funds	\$ 8,073,060	\$ 4,869,734	\$ 3,281,064	\$ 3,689,547	\$ 6,143,517	\$ 4,911,253	\$ 12,671,072	\$ 11,647,500	\$ 9,863,931	\$ 7,574,690

Source: Annual Comprehensive Financial Report 2016-2025

TABLE 4

**TRAVIS CENTRAL APPRAISAL DISTRICT
Change in Fund Balance- Governmental Funds
Last Ten Fiscal Years**

(Modified Accrual Basis of Accounting- Unaudited)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Revenues										
Assessments	\$ 32,241,352	\$ 29,884,516	\$ 25,683,866	\$ 22,786,110	\$ 20,193,913	\$ 20,193,893	\$ 19,486,627	\$ 18,827,658	\$ 18,103,517	\$ 17,492,994
Less: Refunds	-	-	-	(1,082,402)	-	-	-	-	(311,528)	-
	<u>32,241,352</u>	<u>29,884,516</u>	<u>25,683,866</u>	<u>21,703,708</u>	<u>20,193,913</u>	<u>20,193,893</u>	<u>19,486,627</u>	<u>18,827,658</u>	<u>17,791,989</u>	<u>17,492,994</u>
Investment earnings	527,684	463,262	360,206	165,944	3,382	97,873	332,979	252,248	93,566	15,572
Charges for services	4,338	3,023	5,103	9,162	4,437	6,876	15,710	30,611	30,583	28,886
Miscellaneous income	75,174	70,370	103,542	83,112	142,043	90,577	104,398	75,852	87,590	76,946
Total Revenue	32,848,548	30,421,171	26,152,717	21,961,926	20,343,775	20,389,219	19,939,714	19,186,369	18,003,728	17,614,398
Expenditures										
Appraisal Services										
Payroll and related expenses	19,476,558	18,395,625	15,733,398	14,987,936	11,504,602	11,245,917	12,257,122	11,253,473	11,146,348	9,833,785
Data processing	441,686	354,983	678,161	582,739	587,718	596,998	511,294	551,025	1,206,626	1,332,497
Transportation	36,366	43,314	31,925	19,479	9,397	26,052	32,332	51,919	53,916	22,351
Operating supplies	149,068	180,207	235,725	203,946	149,682	415,952	285,192	192,446	169,475	585,281
Rentals	31,577	43,923	135,754	132,980	135,309	144,046	487,706	143,982	64,227	64,227
Legal & professional	5,315,360	5,639,440	5,484,258	4,512,122	2,896,398	3,888,938	2,726,782	2,339,462	1,310,221	1,256,519
Utilities and telephone	400,336	470,034	454,631	625,058	626,312	575,710	354,890	223,916	212,177	199,302
Building and equipment maint.	276,594	348,164	365,910	356,787	298,408	361,966	364,224	235,734	139,863	192,145
Insurance	97,902	94,187	106,474	73,030	60,584	70,093	28,551	-	-	-
Other services	2,395,944	2,321,547	2,270,831	2,390,109	1,830,322	1,590,251	1,878,183	1,660,001	910,437	1,753,409
Debt Service										
Principal	87,964	80,723	627,211	6,113,552	343,770	333,889	159,600	-	-	-
Interest	21,966	744,984	121,627	380,172	405,068	414,949	214,819	-	-	-
Capital outlay	748,686	115,370	315,295	238,937	263,941	8,484,277	9,615,447	425,422	500,000	941,885
Total Expenditures	29,480,007	28,832,501	26,561,200	30,616,847	19,111,511	28,149,038	28,916,142	17,077,380	15,714,487	16,181,401
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,368,541	1,588,670	(408,483)	(8,654,921)	1,232,264	(7,759,819)	(8,976,428)	2,108,989	2,289,241	1,432,997
Other Financing Sources (Uses)	(165,215)			6,200,951			10,000,000			
Net Change in Fund Balance	\$ 3,203,326	\$ 1,588,670	\$ (408,483)	\$ (2,453,970)	\$ 1,232,264	\$ (7,759,819)	\$ 1,023,572	\$ 2,108,989	\$ 2,289,241	\$ 1,432,997
Ratio of Debt Service Expenditures to total noncapital expenditures	0.38%	2.88%	2.85%	21.38%	3.97%	3.81%	1.94%	0.00%	0.00%	0.00%

Source: Annual Comprehensive Financial Report 2016-2025





REVENUE TRENDS

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

TABLE 5
 (1 of 2)

Juris ID	Jurisdiction Name	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
61	ALTESSA MUD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.16	\$ 364.10	\$ 637.00
8N	ANDERSON MILL LIMITED DISTRICT	\$ 62.83	\$ 60.07	\$ 63.34	\$ 67.56	\$ 68.41	\$ 70.60	\$ 65.59	\$ 83.00	\$ 125.29	\$ 148.20	\$ 136.96
68	AUSTIN COMM COLL DIST	\$ 566,567.45	\$ 645,862.60	\$ 697,720.93	\$ 722,494.77	\$ 785,460.68	\$ 831,805.81	\$ 817,912.07	\$ 941,494.55	\$ 1,082,076.08	\$ 1,387,992.56	\$ 1,463,105.36
01	AUSTIN ISD	\$ 5,233,855.96	\$ 5,483,736.15	\$ 5,851,085.66	\$ 6,166,708.47	\$ 6,434,518.25	\$ 6,473,404.36	\$ 6,196,162.54	\$ 6,881,746.81	\$ 7,753,028.79	\$ 8,280,914.90	\$ 8,980,720.52
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	\$ 649.57	\$ 670.23	\$ 753.53	\$ 830.57	\$ 865.67	\$ 880.92	\$ 831.54	\$ 1,095.72	\$ 1,668.36	\$ 2,721.03	\$ 3,195.41
9H	BELLA VISTA MUD	\$ 3,077.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1K	BELLEVUE MUD	\$ 2,938.00	\$ 3,519.28	\$ 3,506.82	\$ 3,408.04	\$ 3,153.93	\$ 2,862.08	\$ 2,533.92	\$ 2,844.04	\$ 3,017.14	\$ 4,198.21	\$ 4,001.53
10P	BRIARWOOD MUD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 271.57
02	CITY OF AUSTIN	\$ 2,558,155.56	\$ 2,557,717.25	\$ 2,615,588.75	\$ 2,763,288.02	\$ 2,846,278.29	\$ 3,031,981.86	\$ 3,568,149.34	\$ 3,996,464.86	\$ 4,118,651.28	\$ 4,788,949.80	\$ 5,418,381.11
83	CITY OF BEE CAVE	\$ 1,363.80	\$ 1,624.98	\$ 1,777.91	\$ 1,808.40	\$ 2,001.11	\$ 2,042.71	\$ 1,967.12	\$ 2,206.31	\$ 2,573.17	\$ 3,247.19	\$ 3,266.27
3F	CITY OF CEDAR PARK	\$ 9,563.53	\$ 21,787.87	\$ 22,100.93	\$ 21,618.83	\$ 20,856.72	\$ 21,183.15	\$ 19,861.37	\$ 22,470.41	\$ 24,255.78	\$ 29,585.33	\$ 31,061.44
40	CITY OF CREEDMOOR	\$ 917.88	\$ 907.17	\$ 1,005.36	\$ 930.05	\$ 899.53	\$ 1,028.45	\$ 974.49	\$ 1,242.95	\$ 1,321.45	\$ 1,823.59	\$ 4,517.09
5F	CITY OF ELGIN	\$ 1,703.26	\$ 1,828.98	\$ 2,382.45	\$ 2,535.55	\$ 2,617.47	\$ 2,736.61	\$ 2,599.74	\$ 3,171.80	\$ 5,193.60	\$ 8,447.04	\$ 10,700.92
50	CITY OF JEWSTOWN	\$ 12,203.81	\$ 11,850.08	\$ 11,640.52	\$ 11,739.33	\$ 14,370.91	\$ 13,100.32	\$ 11,669.98	\$ 13,819.52	\$ 17,095.62	\$ 21,719.67	\$ 22,506.57
49	CITY OF LAGO VISTA	\$ 23,512.28	\$ 23,641.92	\$ 23,979.84	\$ 24,710.08	\$ 26,845.19	\$ 29,571.68	\$ 29,512.76	\$ 33,536.15	\$ 39,330.42	\$ 50,621.57	\$ 53,143.18
21	CITY OF LAKEWAY	\$ 30,160.51	\$ 31,447.03	\$ 30,820.49	\$ 34,998.43	\$ 34,362.54	\$ 35,660.91	\$ 34,154.66	\$ 37,812.92	\$ 39,687.62	\$ 57,121.73	\$ 67,074.85
6F	CITY OF LEANDER	\$ 16,682.17	\$ 19,973.87	\$ 22,334.57	\$ 24,506.67	\$ 27,141.72	\$ 31,513.83	\$ 33,757.88	\$ 39,282.61	\$ 47,000.17	\$ 63,135.81	\$ 69,449.53
05	CITY OF MANOR	\$ 13,265.13	\$ 14,807.88	\$ 18,723.18	\$ 22,052.58	\$ 27,077.70	\$ 34,147.00	\$ 33,820.60	\$ 40,687.29	\$ 57,521.37	\$ 74,274.63	\$ 104,833.90
61	CITY OF MUSTANG RIDGE	\$ 1,412.38	\$ 1,385.07	\$ 1,398.36	\$ 1,448.22	\$ 1,484.29	\$ 1,474.00	\$ 1,681.72	\$ 2,055.15	\$ 2,235.89	\$ 2,709.20	\$ 3,587.34
20	CITY OF PFLUGERVILLE	\$ 104,058.29	\$ 110,579.82	\$ 117,661.57	\$ 125,248.84	\$ 124,443.90	\$ 135,100.32	\$ 129,842.38	\$ 156,985.98	\$ 199,055.39	\$ 300,825.78	\$ 328,167.20
11	CITY OF ROLLINGWOOD	\$ 6,887.48	\$ 7,217.61	\$ 8,034.73	\$ 8,730.43	\$ 8,844.46	\$ 9,326.02	\$ 10,351.93	\$ 11,117.24	\$ 11,331.38	\$ 15,535.57	\$ 16,374.26
2F	CITY OF ROUND ROCK	\$ 7,028.24	\$ 7,768.54	\$ 8,040.81	\$ 8,255.13	\$ 8,425.65	\$ 9,659.32	\$ 9,882.27	\$ 9,750.61	\$ 9,788.78	\$ 12,603.26	\$ 13,612.35
09	CITY OF WEST LAKE HILLS	\$ 4,591.73	\$ 5,066.92	\$ 5,239.34	\$ 6,107.74	\$ 6,729.22	\$ 6,982.56	\$ 7,471.65	\$ 8,695.09	\$ 19,876.13	\$ 29,039.07	\$ 30,034.98
1H	COTTONWOOD CREEK MUD NO 1	\$ 2,532.17	\$ 3,036.50	\$ 3,838.44	\$ 4,716.72	\$ 6,395.89	\$ 7,686.76	\$ 8,258.76	\$ 11,016.59	\$ 15,081.72	\$ 19,127.81	\$ 20,144.99
22	COUPLAND ISD	\$ 216.71	\$ 202.24	\$ 223.03	\$ 215.80	\$ 218.00	\$ 198.50	\$ 226.88	\$ 294.57	\$ 385.37	\$ 495.96	\$ 563.80
1J	CYPRESS RANCH WCID NO 1	\$ 4,326.68	\$ 5,413.40	\$ 6,080.34	\$ 6,170.89	\$ 6,682.65	\$ 6,872.55	\$ 6,255.00	\$ 7,343.95	\$ 9,572.71	\$ 12,326.73	\$ 12,912.23
06	DEL VALLE ISD	\$ 312,056.63	\$ 336,257.57	\$ 332,263.64	\$ 354,187.39	\$ 384,833.37	\$ 413,269.67	\$ 402,911.12	\$ 490,340.65	\$ 656,183.53	\$ 823,286.21	\$ 1,019,660.72
38	DRIPPING SPRINGS ISD	\$ 942.09	\$ 834.64	\$ 811.24	\$ 782.01	\$ 739.37	\$ 729.11	\$ 705.82	\$ 789.22	\$ 870.95	\$ 1,749.97	\$ 1,358.87
08	ENNES ISD	\$ 770,149.82	\$ 788,284.83	\$ 817,087.04	\$ 813,465.98	\$ 818,474.83	\$ 793,171.29	\$ 743,409.04	\$ 824,236.49	\$ 921,890.56	\$ 1,072,661.28	\$ 953,384.47
2A	ELGIN ISD	\$ 16,032.91	\$ 16,129.07	\$ 17,470.96	\$ 18,137.17	\$ 19,831.78	\$ 20,119.70	\$ 18,810.08	\$ 27,818.68	\$ 43,679.53	\$ 57,296.75	\$ 59,800.88
1A	HAYS CONSOLIDATED ISD	\$ 785.18	\$ 645.94	\$ 659.38	\$ 691.91	\$ 646.27	\$ 704.53	\$ 841.72	\$ 5,100.69	\$ 5,100.69	\$ 14,683.89	\$ 14,211.11
25	HURST CREEK MUD	\$ 8,761.41	\$ 8,528.48	\$ 8,743.82	\$ 7,843.82	\$ 7,110.89	\$ 7,075.62	\$ 7,866.25	\$ 7,386.66	\$ 8,013.68	\$ 8,982.46	\$ 9,072.18
4A	JOHNSON CITY ISD	\$ 650.25	\$ 601.01	\$ 583.79	\$ 538.17	\$ 516.16	\$ 566.14	\$ 676.28	\$ 574.30	\$ 1,059.73	\$ 1,109.45	\$ 959.68
6J	KELLY LAKE WCD NO 1	\$ 4,188.61	\$ 5,313.46	\$ 6,587.75	\$ 7,441.17	\$ 7,593.61	\$ 7,771.61	\$ 7,284.36	\$ 8,055.35	\$ 6,974.88	\$ 8,142.28	\$ 8,244.39
5K	KELLY LAKE WCD NO 2	\$ 400.58	\$ 1,228.49	\$ 2,445.41	\$ 4,272.52	\$ 6,514.96	\$ 6,637.50	\$ 6,371.72	\$ 6,935.13	\$ 6,516.49	\$ 7,579.63	\$ 7,744.21
16	LAGO VISTA ISD	\$ 92,832.92	\$ 88,503.04	\$ 88,448.80	\$ 89,043.47	\$ 95,208.47	\$ 96,631.94	\$ 91,204.45	\$ 113,450.49	\$ 180,881.74	\$ 194,901.32	\$ 186,570.67
6C	LAKE POINTE MUD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,609.25
6E	LAKE POINTE MUD NO 3 (DA)	\$ 3,085.58	\$ 3,113.40	\$ 3,068.05	\$ 2,863.93	\$ 1,888.47	\$ 1,947.42	\$ 2,065.54	\$ 2,278.51	\$ 2,278.51	\$ 2,824.15	\$ -
7D	LAKE POINTE MUD NO 5 (DA)	\$ 3,234.02	\$ 3,198.83	\$ 3,088.12	\$ 3,088.60	\$ 2,756.30	\$ 2,805.79	\$ 2,622.00	\$ 2,896.31	\$ 3,112.45	\$ 3,960.87	\$ -
07	LAKE TRAVIS ISD	\$ 615,605.40	\$ 649,335.79	\$ 675,961.37	\$ 702,343.77	\$ 743,927.57	\$ 735,863.31	\$ 697,241.87	\$ 776,302.72	\$ 960,490.12	\$ 1,044,319.87	\$ 1,029,636.59
7J	LAKESIDE MUD NO 3	\$ 4,627.25	\$ 5,330.64	\$ 6,418.08	\$ 7,117.75	\$ 7,755.07	\$ 7,879.77	\$ 7,384.37	\$ 8,595.64	\$ 9,748.62	\$ 11,553.66	\$ 12,202.74
7T	LAKESIDE MUD NO 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.41	\$ 73.61	\$ 750.94	\$ 3,961.07
9D	LAKESIDE WCD NO 1	\$ 5,998.88	\$ 5,712.68	\$ 5,368.80	\$ 5,431.19	\$ 5,268.38	\$ 5,280.32	\$ 4,806.47	\$ 5,397.04	\$ 5,589.48	\$ 6,861.57	\$ 6,180.31
9G	LAKESIDE WCD NO 2A	\$ 8.79	\$ 73.09	\$ 515.34	\$ 1,184.22	\$ 2,035.35	\$ 2,995.38	\$ 4,040.71	\$ 7,353.31	\$ 12,135.68	\$ 15,606.06	\$ 16,118.02
9H	LAKESIDE WCD NO 2B	\$ 4,613.43	\$ 5,174.94	\$ 5,563.31	\$ 5,957.64	\$ 5,904.48	\$ 6,056.31	\$ 5,569.94	\$ 6,202.34	\$ 6,983.54	\$ 8,509.35	\$ 7,987.24
9I	LAKESIDE WCD NO 2C	\$ 4,697.91	\$ 4,541.38	\$ 4,499.98	\$ 7,881.73	\$ 8,955.49	\$ 10,207.45	\$ 10,874.49	\$ 14,074.85	\$ 17,086.70	\$ 21,680.80	\$ 20,769.69
9J	LAKESIDE WCD NO 2D	\$ 5,123.23	\$ 6,526.32	\$ 7,169.25	\$ 7,856.46	\$ 8,200.38	\$ 7,777.69	\$ 8,750.27	\$ 10,346.85	\$ 13,239.64	\$ 17,833.41	\$ 15,482.26
26	LAKEMAY MUD	\$ 10,844.26	\$ 9,000.72	\$ 7,870.88	\$ 7,397.55	\$ 6,819.17	\$ 6,265.72	\$ 5,611.64	\$ 5,281.22	\$ 4,929.40	\$ 6,161.60	\$ 5,494.81
5L	LAZY NINE MUD NO 1A	\$ -	\$ -	\$ -	\$ 18.59	\$ 805.39	\$ 799.47	\$ 817.63	\$ 900.14	\$ 1,948.45	\$ 7,529.34	\$ 10,822.06
5M	LAZY NINE MUD NO 1B	\$ 4,015.49	\$ 7,615.70	\$ 9,011.71	\$ 10,986.95	\$ 13,256.31	\$ 16,347.45	\$ 17,991.63	\$ 23,714.94	\$ 35,108.32	\$ 47,166.67	\$ 47,493.55
6P	LEANDER ISD	\$ 599,913.21	\$ 614,235.21	\$ 634,294.20	\$ 644,818.42	\$ 659,876.42	\$ 649,258.37	\$ 613,783.61	\$ 688,247.19	\$ 799,221.45	\$ 946,366.98	\$ 846,975.39
6P	LOST CREEK LIMITED DISTRICT	\$ -	\$ -	\$ 2,447.01	\$ 2,293.71	\$ 2,077.51	\$ 2,034.71	\$ 1,920.16	\$ 2,089.24	\$ 2,246.74	\$ 2,717.35	\$ 2,631.94
27	LOST CREEK MUD	\$ 3,477.64	\$ 3,463.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	MANOR ISD	\$ 359,985.05	\$ 312,248.28	\$ 349,443.89	\$ 348,361.20	\$ 361,507.44	\$ 367,372.80	\$ 360,743.74	\$ 415,197.52	\$ 596,118.94	\$ 615,843.81	\$ 634,991.48
7A	MARBLE FALLS ISD	\$ 33,554.12	\$ 32,553.66	\$ 31,920.27	\$ 30,610.52	\$ 31,990.24	\$ 30,057.53	\$ 28,270.93	\$ 32,358.94	\$ 46,337.76	\$ 55,670.66	\$ 46,877.91
7A	MCGREGG CREEK MUD	\$ 4,386.91	\$ 4,872.45	\$ 5,360.61	\$ 5,732.13	\$ 6,064.21	\$ 6,202.89	\$ 5,812.67	\$ 7,090.18	\$ 8,259.81	\$ 10,070.12	\$ 9,987.53
24	MCNARY COUNTY UTILITY DIST	\$ 10,007.00	\$ 10,449.00	\$ 10,028.70	\$ 9,088.50	\$ 8,084.68	\$ 8,216.54	\$ 7,917.27	\$ 8,248.23	\$ 9,318.68	\$ 10,295.20	\$ 10,295.20
8Z	NORTH AUSTIN MUD NO 1	\$ 1,563.15	\$ 1,516.70	\$ 1,450.47	\$ 1,426.52	\$ 1,457.56	\$ 1,446.70	\$ 1,456.85	\$ 1,630.57	\$ 1,766.80	\$ 2,122.30	\$ 2,098.29
8A	NORTHWIND MUD	\$ 21,512.28	\$ 22,160.44	\$ 22,810.23	\$ 23,448.03	\$ 21,750.31	\$ 21,832.61	\$ 20,445.19	\$ 24,232.43	\$ 29,082.03	\$ 37,166.68	\$ 37,542.34
73	ONION CREEK METRO PARK DIST	\$ -	\$ 14.38	\$ 51.51	\$ 292.27	\$ 490.62	\$ 744.47	\$ 1,390.58	\$ 1,745.14	\$ 2,927.30	\$ 4,594.59	\$ -
19	PFLUGERVILLE ISD	\$ 760,621.52	\$ 784,595.75	\$ 829,177.47	\$ 889,314.80	\$ 959,436.38	\$ 987,846.19	\$ 961,595.05	\$ 1,138,855.82	\$ 1,317,284.44	\$ 1,605,386.57	\$ 1,463,371.94
4P	PILOT KNOB MUD NO 2	\$ 150.44	\$ 344.70	\$ 652.58	\$ 2,428.84	\$ 3,666.59	\$ 4,785.60	\$ 6,330.68	\$ 12,696.23	\$ 20,827.68	\$ 32,762.49	\$ 36,084.95
4M	PILOT KNOB MUD NO 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4N	PILOT KNOB MUD NO 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23.31	\$ 236.73	\$ 290.34
4R	PILOT KNOB MUD NO 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.20	\$ 69.27	\$ 196.71	\$ 334.13	\$ 833.37
2K	PRESIDENTIAL GLEN MUD	\$ 691.12	\$ 1,038.89	\$ 1,011.01	\$ 1,405.69	\$ 1,982.09	\$ 2,832.22	\$ 2,990.69	\$ 3,713.13	\$ 5,024.49	\$ 6,227.94	\$ 6,869.60
8P	RIVER PLACE LIMITED DISTRICT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,198.71	\$ 2,547.56	\$ 2,726.35	\$ 3,454.33	\$ 3,344.98
59	RIVER PLACE MUD	\$ 8,843.83	\$ 6,587.39	\$ 5,961.96	\$ 2,146.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8E	RNCH @ CYPRESS CRK MUD 1	\$ 1,931.85	\$ 1,649.89	\$ 1,634.56	\$ 1,622.26	\$ 1,505.83	\$ 1,653.02	\$ 1,522.47	\$ 1,796.95	\$ 2,004.57	\$ 2,459.83	\$ 2,279.75
5A	ROUND ROCK ISD	\$ 469,358.01	\$ 467,605.80	\$ 487,937.49	\$ 494,646.81	\$ 509,958.90	\$ 502,765.87	\$ 474,087.92	\$ 506,139.57	\$ 555,450.94	\$ 567,786.48	\$ 536,369.41
6E	SENNA HILLS MUD	\$ 7,831.83	\$ 7,936.72	\$ 7,719.40	\$ 7,698.49	\$ 7,263.82	\$ 6,377.20	\$ 5,633.64	\$ 6,051.04	\$ 6,121.66	\$ 7,750.83	

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

TABLE 5
(2 of 2)

Juris ID	Jurisdiction Name	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
3R	TRAVIS CO MUD NO 24	\$ -	\$ -	\$ -	\$ 5.88	\$ 6.94	\$ 6.75	\$ 17.56	\$ 31.32	\$ 31.65	\$ 55.79	\$ 135.98
10F	TRAVIS CO MUD NO 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.89	\$ 36.93	\$ 666.73	\$ 2,606.49
8C	TRAVIS CO MUD NO 3	\$ 15,670.13	\$ 14,963.53	\$ 15,043.00	\$ 15,283.37	\$ 14,871.63	\$ 14,649.05	\$ 13,404.53	\$ 15,175.00	\$ 17,422.96	\$ 19,705.84	\$ 20,398.05
9C	TRAVIS CO MUD NO 4	\$ 3,006.33	\$ 4,471.81	\$ 4,644.25	\$ 4,242.47	\$ 2,580.91	\$ 3,857.37	\$ 4,989.87	\$ 4,288.67	\$ 6,937.99	\$ 9,599.73	\$ 8,647.43
1D	TRAVIS CO MUD NO 5	\$ 4,892.32	\$ 5,603.18	\$ 7,040.41	\$ 7,214.17	\$ 7,387.05	\$ 7,620.06	\$ 7,663.58	\$ 9,363.40	\$ 10,831.65	\$ 14,326.69	\$ 16,334.42
2D	TRAVIS CO MUD NO 6	\$ 4,228.96	\$ 4,163.55	\$ 3,780.71	\$ 3,564.05	\$ 3,463.03	\$ 3,001.67	\$ 2,696.94	\$ 2,840.34	\$ 3,208.89	\$ 4,108.99	\$ 4,192.40
3D	TRAVIS CO MUD NO 7	\$ 87.56	\$ 240.07	\$ 73.74	\$ 69.95	\$ 66.41	\$ 64.46	\$ 59.01	\$ 63.30	\$ 63.92	\$ 385.77	\$ 515.55
4D	TRAVIS CO MUD NO 8	\$ 2,856.29	\$ 2,825.18	\$ 3,130.29	\$ 3,613.17	\$ 3,587.08	\$ 4,428.62	\$ 3,717.90	\$ 4,374.02	\$ 5,388.89	\$ 6,781.00	\$ 6,017.44
5D	TRAVIS CO MUD NO 9	\$ 174.63	\$ 156.80	\$ 148.70	\$ 143.93	\$ 140.65	\$ 138.67	\$ 126.97	\$ 131.94	\$ 143.07	\$ 167.37	\$ 478.48
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	\$ 6,618.00	\$ 6,713.78	\$ 6,347.82	\$ 5,717.31	\$ 5,381.92	\$ 5,311.29	\$ 5,071.85	\$ 5,785.98	\$ 6,913.70	\$ 6,894.42	\$ 6,715.34
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	\$ 926.98	\$ 1,963.56	\$ 3,299.17	\$ 4,455.78	\$ 5,545.21	\$ 6,498.34	\$ 6,924.64	\$ 8,783.24	\$ 11,229.78	\$ 13,987.69	\$ 13,143.81
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	\$ 46,327.31	\$ 41,297.23	\$ 33,314.12	\$ 32,890.55	\$ 31,645.94	\$ 30,935.40	\$ 28,285.57	\$ 29,638.74	\$ 26,792.31	\$ 31,723.19	\$ 28,704.64
10	TRAVIS CO WCID NO 10	\$ 5,017.61	\$ 5,195.57	\$ 12,453.95	\$ 17,760.90	\$ 17,104.90	\$ 16,910.38	\$ 15,782.65	\$ 16,979.84	\$ 17,814.51	\$ 20,541.84	\$ 20,482.09
17	TRAVIS CO WCID NO 17	\$ 15,144.69	\$ 15,756.66	\$ 16,600.98	\$ 17,085.78	\$ 17,611.46	\$ 18,030.78	\$ 16,974.34	\$ 18,951.54	\$ 22,260.89	\$ 27,416.56	\$ 28,539.06
18	TRAVIS CO WCID NO 18	\$ 2,747.27	\$ 2,824.53	\$ 2,897.73	\$ 2,741.33	\$ 2,632.32	\$ 2,561.22	\$ 2,434.10	\$ 2,775.99	\$ 3,180.66	\$ 4,052.56	\$ 3,851.76
35	TRAVIS CO WCID NO 19	\$ 2,566.16	\$ 2,521.50	\$ 2,389.12	\$ 2,416.63	\$ 2,447.97	\$ 2,537.08	\$ 2,330.11	\$ 2,620.41	\$ 2,583.35	\$ 3,604.09	\$ 3,257.37
37	TRAVIS CO WCID NO 20	\$ 4,455.07	\$ 4,159.89	\$ 4,233.49	\$ 4,185.35	\$ 4,087.18	\$ 4,012.49	\$ 3,657.71	\$ 3,965.41	\$ 4,167.54	\$ 5,321.69	\$ 8,023.75
23	TRAVIS CO WCID POINT VENTURE	\$ 3,588.56	\$ 5,893.91	\$ 5,550.58	\$ 5,855.69	\$ 6,215.21	\$ 6,639.83	\$ 7,369.80	\$ 9,474.73	\$ 12,738.48	\$ 16,396.64	\$ 15,515.51
03	TRAVIS COUNTY	\$ 3,107,303.11	\$ 3,032,475.98	\$ 2,955,444.66	\$ 2,973,311.85	\$ 2,986,658.63	\$ 3,297,784.40	\$ 3,244,754.54	\$ 3,610,266.77	\$ 3,956,099.09	\$ 4,865,797.97	\$ 5,684,368.20
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	\$ 861,381.36	\$ 857,215.35	\$ 851,558.84	\$ 865,495.72	\$ 887,072.23	\$ 942,465.81	\$ 955,764.88	\$ 1,129,195.55	\$ 1,226,378.67	\$ 1,607,670.31	\$ 1,774,667.32
55	VILLAGE OF BRIARCLIFF	\$ 2,096.55	\$ 2,100.20	\$ 2,116.23	\$ 1,964.80	\$ 1,951.22	\$ 1,987.19	\$ 1,851.93	\$ 2,046.06	\$ 1,657.75	\$ 2,170.31	\$ 2,073.34
7F	VILLAGE OF POINT VENTURE	\$ 1,003.55	\$ 997.24	\$ 1,021.31	\$ 1,097.16	\$ 1,171.60	\$ 1,209.70	\$ 1,163.78	\$ 1,357.93	\$ 1,596.00	\$ 2,057.23	\$ 1,951.43
12	VILLAGE OF SAN LEANNA	\$ 680.82	\$ 695.34	\$ 694.89	\$ 675.31	\$ 733.76	\$ 762.99	\$ 716.73	\$ 860.88	\$ 1,029.98	\$ 1,371.16	\$ 1,549.27
7E	VILLAGE OF THE HILLS	\$ 527.65	\$ 526.14	\$ 1,236.63	\$ 1,239.62	\$ 2,040.69	\$ 2,039.75	\$ 1,871.35	\$ 2,219.18	\$ 2,700.84	\$ 3,398.30	\$ 3,380.73
5G	VILLAGE OF VOLLENTE	\$ 1,209.47	\$ 946.40	\$ 970.98	\$ 993.77	\$ 900.59	\$ 962.21	\$ 911.99	\$ 1,024.63	\$ 1,105.44	\$ 1,393.19	\$ 1,556.85
5H	VILLAGE OF WEBBERVILLE	\$ 310.87	\$ 312.84	\$ 355.63	\$ 370.76	\$ 355.14	\$ 344.73	\$ 327.72	\$ 315.74	\$ 332.68	\$ 370.09	\$ 413.43
32	WELLS BRANCH MUD	\$ 20,333.32	\$ 19,857.53	\$ 20,564.94	\$ 20,774.24	\$ 21,526.77	\$ 21,873.07	\$ 19,778.95	\$ 20,766.82	\$ 21,423.66	\$ 24,957.62	\$ 21,940.85
6H	WEST TRAVIS CO MUD NO 6	\$ 7,585.70	\$ 9,151.84	\$ 10,555.24	\$ 11,046.41	\$ 9,088.90	\$ 9,426.98	\$ 9,037.93	\$ 10,254.18	\$ 10,892.20	\$ 12,503.62	\$ 10,929.95
6J	WEST TRAVIS CO MUD NO 8	\$ 5,235.77	\$ 4,569.22	\$ 4,937.61	\$ 4,828.35	\$ 5,143.74	\$ 4,888.18	\$ 5,082.79	\$ 5,326.06	\$ 5,670.57	\$ 6,386.31	\$ 6,311.19
7G	WILBARGER CRK MUD NO 1	\$ 1,213.90	\$ 1,310.33	\$ 1,345.81	\$ 1,382.23	\$ 1,489.70	\$ 2,318.00	\$ 4,045.12	\$ 5,655.01	\$ 7,093.00	\$ 12,711.89	\$ 15,235.82
7H	WILBARGER CRK MUD NO 2	\$ 200.13	\$ 318.65	\$ 353.67	\$ 335.65	\$ 319.18	\$ 307.17	\$ 281.63	\$ 307.15	\$ 543.38	\$ 624.93	\$ 947.08
3M	WILLIAMSON TRAVIS MUD NO 1	\$ 2,989.54	\$ 2,818.78	\$ 2,660.10	\$ 2,522.65	\$ 2,351.10	\$ 2,294.24	\$ 1,896.70	\$ 2,095.72	\$ 2,367.61	\$ 2,878.86	\$ 2,771.50
2G	WMSN CO WCID DIST 3	\$ 2,335.93	\$ 2,212.92	\$ 2,223.20	\$ 2,361.84	\$ 2,491.85	\$ 2,712.67	\$ 2,673.11	\$ 3,187.61	\$ 3,170.26	\$ 3,577.67	\$ 3,627.71
8I	WMSN-TR CO WCID NO 1F	\$ 2,849.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8J	WMSN-TR CO WCID NO 1G	\$ 7,642.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 17,149,908.00	\$ 17,493,103.00	\$ 18,103,626.00	\$ 18,827,766.99	\$ 19,486,736.00	\$ 20,194,002.00	\$ 20,194,022.20	\$ 22,786,219.00	\$ 25,683,975.00	\$ 29,884,516.00	\$ 32,241,352.00

SOURCE: Travis Central Appraisal District- Internal Management Reports

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

TABLE 6

Fiscal Year Ended Dec. 31	Total Assessments to Taxing Entities	Amount Collected	Surplus Credit/ Refund-Reduction of Liability	Amount Not Collected	Percent of Assessment
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%
2024	29,884,516	29,884,516	-	-	100.00%
2025	32,241,352	32,241,352	-	-	100.00%

SOURCE: Travis Central Appraisal District- Internal Management Reports

TRAVIS CENTRAL APPRAISAL DISTRICT
Principal Property Taxpayers
For 2016 and 2025

TABLE 7

Taxpayer	Type of Business	2025			2016		
		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./Colorado River Project LLC	Technology Manufacturer	\$ 6,610,058,990	1	2.05%	\$ -		
Samsung Austin Semiconductor	Electronics	840,039,193	2	0.26%	2,477,907,165	1	1.81%
CSHV Properties	Property Management	793,853,058	3	0.25%	848,440,953	2	0.62%
Columbia / St. David's Healthcare System, LP	Health Care	654,963,608	4	0.20%	517,132,592	3	0.38%
BPP Alphabet MF Riata LP	Property Management	478,961,230	5	0.15%	-		
Amazon.com Services LLC	Retail	442,910,388	6	0.14%	-		
110 E 2ND St	Real Estate Investments	437,823,880	7	0.14%	-		
Oracle America Inc.	Electronics	423,234,378	8	0.13%			
Waller Creek Eleven, LTD	Real Estate Investments	415,497,000	9	0.13%			
HEB Grocery Company LP	Supermarket	412,854,559	10	0.13%	262,852,325	6	0.19%
Parkway Properties	Property Management				307,829,941	4	0.23%
Apple, Inc.	Electronics				264,264,140	5	0.19%
IMT Capital II Riata LP	Real Estate Investments				256,260,021	7	0.19%
IBM, Corp.	Electronics				253,816,041	8	0.19%
Finley Company	Real Estate Investments				239,301,917	9	0.18%
Freescale Semiconductor	Electronics				237,472,439	10	0.17%
		<u>\$ 11,510,196,284</u>		<u>3.58%</u>	<u>\$ 5,665,277,534</u>		<u>4.15%</u>

SOURCES: Travis Central Appraisal District Certified Totals Reports

- (1) Based on 2025 Net Taxable Value of \$322,488,687,738 from the Travis Central Appraisal District's certified property values as of October 01, 2025.
- (2) Based on 2016 Net Taxable Value of \$136,576,106,954 from the Travis Central Appraisal District's certified property values as of October 01, 2016.





TAXING ENTITY TRENDS

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

TABLE 8
 (1 of 2)

JurisdID	Jurisdiction Name	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
6T	ALTESSA MUD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ 37	\$ 73,727	\$ 125,515	\$ 126,100
8N	ANDERSON MILL LIMITED DISTRICT	\$ 12,797	\$ 14,460	\$ 15,418	\$ 16,399	\$ 16,615	\$ 19,721	\$ 28,802	\$ 30,009	\$ 27,113	\$ 27,113
68	AUSTIN COMM COLL DIST	\$ 141,613,983	\$ 154,046,210	\$ 177,021,065	\$ 193,198,657	\$ 207,192,365	\$ 223,054,313	\$ 250,737,492	\$ 281,627,537	\$ 286,905,944	\$ 289,636,249
01	AUSTIN ISD	\$ 1,186,203,138	\$ 1,311,518,838	\$ 1,450,163,336	\$ 1,503,539,658	\$ 1,569,603,198	\$ 1,628,968,250	\$ 1,793,664,451	\$ 1,725,509,376	\$ 1,757,412,496	\$ 1,777,822,888
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	\$ 152,855	\$ 176,887	\$ 195,097	\$ 204,607	\$ 210,649	\$ 259,714	\$ 385,998	\$ 568,467	\$ 628,999	\$ 632,563
1K	BELVEDERE MUD	\$ 709,909	\$ 726,401	\$ 710,808	\$ 664,759	\$ 641,901	\$ 672,023	\$ 706,427	\$ 783,797	\$ 792,440	\$ 792,143
10P	BRIARWOOD MUD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 317	\$ 53,760	\$ 53,760
02	CITY OF AUSTIN	\$ 531,159,051	\$ 588,942,374	\$ 641,472,346	\$ 704,220,641	\$ 903,876,785	\$ 947,121,090	\$ 952,448,195	\$ 1,021,586,317	\$ 1,060,265,360	\$ 1,072,622,396
83	CITY OF BEE CAVE	\$ 360,658	\$ 386,178	\$ 450,995	\$ 474,448	\$ 498,281	\$ 524,261	\$ 598,593	\$ 658,071	\$ 638,873	\$ 646,592
3F	CITY OF CEDAR PARK	\$ 4,510,447	\$ 4,642,119	\$ 4,700,524	\$ 4,920,086	\$ 5,031,350	\$ 5,306,847	\$ 5,639,361	\$ 6,048,859	\$ 6,148,275	\$ 6,148,921
40	CITY OF CREEDMOOR	\$ 186,137	\$ 198,871	\$ 202,728	\$ 238,872	\$ 246,862	\$ 297,862	\$ 713,560	\$ 836,383	\$ 868,544	\$ 894,203
5F	CITY OF ELGIN	\$ 485,620	\$ 540,390	\$ 589,904	\$ 635,617	\$ 658,574	\$ 748,186	\$ 1,202,351	\$ 1,566,130	\$ 2,101,769	\$ 2,118,353
50	CITY OF JONESTOWN	\$ 2,371,375	\$ 2,510,633	\$ 3,238,803	\$ 2,865,179	\$ 2,956,279	\$ 3,290,427	\$ 3,975,429	\$ 4,416,362	\$ 4,440,187	\$ 4,455,400
49	CITY OF LAGO VISTA	\$ 4,881,871	\$ 5,283,156	\$ 6,050,158	\$ 6,868,440	\$ 7,476,132	\$ 7,976,780	\$ 9,052,575	\$ 10,266,649	\$ 10,512,619	\$ 10,520,221
21	CITY OF LAKEWAY	\$ 6,242,945	\$ 7,487,118	\$ 7,744,358	\$ 8,282,751	\$ 8,652,175	\$ 8,975,936	\$ 9,194,465	\$ 11,538,517	\$ 13,233,470	\$ 13,278,134
6F	CITY OF LEANDER	\$ 4,534,602	\$ 5,240,763	\$ 6,116,986	\$ 7,319,533	\$ 8,551,661	\$ 9,281,427	\$ 10,888,617	\$ 12,395,793	\$ 13,706,245	\$ 13,748,226
05	CITY OF MANOR	\$ 3,806,735	\$ 4,700,188	\$ 6,102,559	\$ 7,931,123	\$ 8,567,549	\$ 9,620,961	\$ 13,285,535	\$ 15,092,439	\$ 20,586,496	\$ 20,572,913
61	CITY OF MUSTANG RIDGE	\$ 282,953	\$ 308,399	\$ 334,518	\$ 408,569	\$ 426,020	\$ 492,423	\$ 519,885	\$ 548,595	\$ 707,560	\$ 710,149
20	CITY OF PFLUGERVILLE	\$ 23,847,811	\$ 26,724,379	\$ 28,046,188	\$ 31,378,958	\$ 32,892,115	\$ 37,107,296	\$ 47,539,567	\$ 61,028,811	\$ 64,583,867	\$ 64,963,960
11	CITY OF ROLLINGWOOD	\$ 1,626,629	\$ 1,863,711	\$ 1,993,295	\$ 2,166,099	\$ 2,622,386	\$ 2,628,988	\$ 2,614,097	\$ 3,051,439	\$ 3,215,964	\$ 3,241,448
2F	CITY OF ROUND ROCK	\$ 1,623,371	\$ 1,805,635	\$ 1,898,906	\$ 2,243,514	\$ 2,503,411	\$ 2,296,170	\$ 2,226,050	\$ 2,558,940	\$ 2,631,290	\$ 2,694,700
09	CITY OF WEST LAKE HILLS	\$ 1,060,340	\$ 1,312,654	\$ 1,516,579	\$ 1,621,798	\$ 1,892,745	\$ 2,050,867	\$ 4,636,862	\$ 5,886,007	\$ 5,930,993	\$ 5,945,723
1H	COTTONWOOD CREEK MUD NO 1	\$ 776,066	\$ 1,004,646	\$ 1,441,455	\$ 1,785,359	\$ 2,092,137	\$ 2,599,611	\$ 3,483,678	\$ 3,874,291	\$ 3,982,326	\$ 3,987,900
22	COUPLAND ISD	\$ 45,185	\$ 45,938	\$ 49,311	\$ 46,105	\$ 57,473	\$ 86,347	\$ 90,136	\$ 107,616	\$ 106,972	\$ 111,610
1J	CYPRESS RANCH WCID NO 1	\$ 1,233,833	\$ 1,312,056	\$ 1,506,082	\$ 1,596,247	\$ 1,584,539	\$ 1,730,414	\$ 2,230,200	\$ 2,441,530	\$ 2,551,819	\$ 2,556,104
06	DEL VALLE ISD	\$ 68,425,670	\$ 76,287,694	\$ 86,730,718	\$ 95,987,723	\$ 102,065,753	\$ 116,974,137	\$ 153,526,482	\$ 172,688,869	\$ 200,498,695	\$ 201,851,974
38	DRIPPING SPRINGS ISD	\$ 163,889	\$ 182,705	\$ 166,634	\$ 169,346	\$ 178,801	\$ 192,626	\$ 202,828	\$ 349,434	\$ 269,014	\$ 269,003
08	EANES ISD	\$ 165,531,574	\$ 173,601,359	\$ 184,461,420	\$ 184,225,244	\$ 188,321,747	\$ 194,694,833	\$ 213,806,704	\$ 198,492,565	\$ 187,207,216	\$ 188,731,932
2A	ELGIN ISD	\$ 3,556,507	\$ 3,869,873	\$ 4,469,530	\$ 4,673,086	\$ 4,765,034	\$ 6,686,309	\$ 10,095,277	\$ 11,041,588	\$ 11,659,544	\$ 11,838,177
1A	HAYS CONSOLIDATED ISD	\$ 179,528	\$ 147,286	\$ 145,629	\$ 182,148	\$ 213,076	\$ 350,604	\$ 1,195,476	\$ 2,680,580	\$ 2,767,952	\$ 2,813,032
25	HURST CREEK MUD	\$ 1,586,544	\$ 1,564,988	\$ 1,602,596	\$ 1,643,444	\$ 1,686,945	\$ 1,747,516	\$ 1,851,507	\$ 1,820,075	\$ 1,789,962	\$ 1,795,928
4A	JOHNSON CITY ISD	\$ 117,567	\$ 114,867	\$ 116,327	\$ 131,493	\$ 145,985	\$ 135,497	\$ 246,794	\$ 227,139	\$ 197,489	\$ 197,897
5J	KELLY LANE WCID NO 1	\$ 1,331,715	\$ 1,584,921	\$ 1,711,387	\$ 1,805,067	\$ 1,845,298	\$ 1,901,607	\$ 1,612,230	\$ 1,649,023	\$ 1,632,157	\$ 1,632,059
5K	KELLY LANE WCID NO 2	\$ 495,199	\$ 910,127	\$ 1,468,291	\$ 1,541,653	\$ 1,614,107	\$ 1,633,925	\$ 1,509,539	\$ 1,535,068	\$ 1,532,531	\$ 1,533,043
16	LAGO VISTA ISD	\$ 18,155,574	\$ 19,086,095	\$ 21,457,933	\$ 22,444,133	\$ 23,103,657	\$ 27,008,013	\$ 41,624,130	\$ 41,585,772	\$ 36,807,100	\$ 36,933,518
6C	LAKE POINTE MUD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,110,390	\$ 1,110,406
6E	LAKE POINTE MUD NO 3 (DA)	\$ 619,972	\$ 611,109	\$ 425,608	\$ 452,315	\$ 472,301	\$ 486,757	\$ 530,584	\$ 531,995	\$ -	\$ -
7D	LAKE POINTE MUD NO 5 (DA)	\$ 624,086	\$ 658,523	\$ 621,193	\$ 651,684	\$ 664,214	\$ 682,782	\$ 723,359	\$ 574,620	\$ -	\$ -
07	LAKE TRAVIS ISD	\$ 137,576,072	\$ 150,540,705	\$ 167,659,417	\$ 170,914,654	\$ 176,626,039	\$ 184,481,538	\$ 222,013,686	\$ 220,167,177	\$ 202,556,232	\$ 203,826,797
7J	LAKESIDE MUD NO 3	\$ 1,298,106	\$ 1,516,400	\$ 1,747,776	\$ 1,830,187	\$ 1,870,634	\$ 2,027,724	\$ 2,255,953	\$ 2,340,284	\$ 2,412,888	\$ 2,415,654
7T	LAKESIDE MUD NO 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,510	\$ 17,142	\$ 152,060	\$ 785,855	\$ 784,133
9D	LAKESIDE WCID NO 1	\$ 1,085,852	\$ 1,160,229	\$ 1,187,346	\$ 1,226,429	\$ 1,217,593	\$ 1,272,092	\$ 1,300,074	\$ 1,250,626	\$ 1,220,123	\$ 1,223,453
9G	LAKESIDE WCID NO 2A	\$ 119,983	\$ 252,626	\$ 458,712	\$ 695,718	\$ 1,023,607	\$ 1,739,100	\$ 2,773,759	\$ 3,154,169	\$ 3,185,950	\$ 3,190,722
9H	LAKESIDE WCID NO 2B	\$ 1,125,791	\$ 1,270,871	\$ 1,330,705	\$ 1,406,664	\$ 1,410,997	\$ 1,461,817	\$ 1,619,008	\$ 1,625,323	\$ 1,575,107	\$ 1,581,154
9I	LAKESIDE WCID NO 2C	\$ 1,317,098	\$ 1,691,896	\$ 2,018,317	\$ 2,370,825	\$ 2,754,764	\$ 3,330,696	\$ 3,945,174	\$ 4,132,399	\$ 4,107,376	\$ 4,111,567
9J	LAKESIDE WCID NO 2D	\$ 1,452,597	\$ 1,674,184	\$ 1,848,137	\$ 2,038,743	\$ 2,216,648	\$ 2,438,329	\$ 3,064,723	\$ 3,193,329	\$ 3,062,691	\$ 3,064,867
26	LAKEMAY MUD	\$ 1,598,889	\$ 1,578,100	\$ 1,536,851	\$ 1,455,303	\$ 1,421,561	\$ 1,246,168	\$ 1,147,013	\$ 1,050,896	\$ 1,087,478	\$ 1,087,753
5L	LAZY NINE MUD NO 1A	\$ -	\$ 3,987	\$ 181,514	\$ 185,687	\$ 207,124	\$ 212,259	\$ 453,495	\$ 1,525,246	\$ 2,142,334	\$ 2,142,334
5M	LAZY NINE MUD NO 1B	\$ 1,822,375	\$ 2,347,174	\$ 2,987,602	\$ 3,796,926	\$ 4,557,702	\$ 5,643,518	\$ 8,105,072	\$ 8,690,759	\$ 9,391,530	\$ 9,401,816
69	LEANDER ISD	\$ 128,490,992	\$ 137,728,570	\$ 148,717,840	\$ 150,799,434	\$ 155,484,164	\$ 162,577,888	\$ 185,117,518	\$ 178,494,952	\$ 166,984,692	\$ 167,667,197
6P	LOST CREEK LIMITED DISTRICT	\$ 496,123	\$ 490,764	\$ 468,213	\$ 472,590	\$ 486,420	\$ 492,303	\$ 523,949	\$ 519,740	\$ 519,205	\$ 521,018
34	MANOR ISD	\$ 71,265,635	\$ 74,579,478	\$ 81,474,158	\$ 85,327,524	\$ 91,382,852	\$ 99,242,572	\$ 137,463,578	\$ 131,514,163	\$ 124,901,148	\$ 125,702,876
3A	MARBLE FALLS ISD	\$ 6,539,101	\$ 6,548,586	\$ 7,209,708	\$ 6,981,286	\$ 7,161,688	\$ 7,821,268	\$ 10,734,445	\$ 9,728,640	\$ 9,016,822	\$ 9,279,949
7A	MOORES CROSSING MUD	\$ 1,084,617	\$ 1,226,288	\$ 1,366,705	\$ 1,440,710	\$ 1,472,485	\$ 1,674,186	\$ 1,909,668	\$ 2,020,931	\$ 1,976,459	\$ 1,977,131
2H	NE TRAVIS CO UTILITY DIST	\$ 2,032,356	\$ 1,936,714	\$ 1,822,962	\$ 1,908,175	\$ 1,867,317	\$ 1,945,196	\$ 2,157,474	\$ 2,152,605	\$ 2,035,942	\$ 2,038,830
2N	NORTH AUSTIN MUD NO 1	\$ 293,343	\$ 303,815	\$ 328,493	\$ 359,244	\$ 369,055	\$ 384,856	\$ 411,158	\$ 410,104	\$ 415,590	\$ 415,377
84	NORTHTOWN MUD	\$ 4,700,182	\$ 5,000,906	\$ 4,901,915	\$ 5,070,932	\$ 5,179,187	\$ 5,714,709	\$ 6,752,930	\$ 7,271,302	\$ 7,423,963	\$ 7,431,879
78	NW TR CO RD DIST 3 GLDN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	ONION CREEK METRO PARK DIST	\$ 4,100	\$ 10,699	\$ 65,871	\$ 113,954	\$ 188,592	\$ 329,404	\$ 404,364	\$ 889,137	\$ 909,538	\$ 909,545
19	PFLUGERVILLE ISD	\$ 168,639,102	\$ 189,807,443	\$ 216,230,227	\$ 229,441,240	\$ 243,592,406	\$ 269,491,863	\$ 309,175,278	\$ 305,889,250	\$ 287,254,970	\$ 289,689,020
4P	PILOT KNOB MUD NO 2	\$ -	\$ 22,225	\$ 19,154	\$ 28,450	\$ 114,223	\$ 504,574	\$ 1,101,275	\$ 1,380,538	\$ 2,380,376	\$ 2,387,370
4M	PILOT KNOB MUD NO 3	\$ 130,199	\$ 509,913	\$ 826,346	\$ 1,111,523	\$ 1,603,710	\$ 3,012,189	\$ 4,785,891	\$ 6,642,589	\$ 7,126,613	\$ 7,143,374
4N	PILOT KNOB MUD NO 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,428	\$ 47,937	\$ 57,475	\$ 57,475
4R	PILOT KNOB MUD NO 5	\$ -	\$ -	\$ -	\$ -	\$ 16,587	\$ 19,445	\$ 45,811	\$ 67,658	\$ 164,692	\$ 164,974
2K	PRESIDENTIAL GLEN MUD	\$ 204,781	\$ 299,564	\$ 446,709	\$ 657,823	\$ 757,612	\$ 875,701	\$ 1,157,347	\$ 1,261,533	\$ 1,360,487	\$ 1,359,905
8P	RIVER PLACE LIMITED DISTRICT	\$ -	\$ -	\$ -	\$ 510,681	\$ 547,054	\$ 601,185	\$ 637,811	\$ 654,897	\$ 660,818	\$ 662,172
59	RIVER PLACE MUD	\$ 1,206,239	\$ 457,931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8E	RNCH @ CYPRESS CRK MUD 1	\$ 330,303	\$ 345,815	\$ 339,373	\$ 383,938	\$ 385,677	\$ 423,532	\$ 466,142	\$ 457,465	\$ 451,258	\$ 451,299
5A	ROUND ROCK ISD	\$ 98,787,677	\$ 105,751,989	\$ 114,930,527	\$ 116,774,479	\$ 120,096,106	\$ 120,106,520	\$ 128,915,172	\$ 119,244,948	\$ 105,025,955	\$ 106,179,656
5E	SENNA HILLS MUD	\$ 1,561,698	\$ 1,640,147	\$ 1,637,062	\$ 1,481,195	\$ 1,427,133	\$ 1,425,070	\$ 1,418,813	\$ 1,381,639	\$ 1,363,157	\$ 1,363,796
33	SHADY HOLLOW MUD	\$ 123,998	\$ 168,818	\$ 74,806	\$ 450,481	\$ 458,096	\$ 457,921	\$ 492,533	\$ 502,063	\$ 509,806	\$ 510,725
9M	SOUTHEAST TRAVIS COUNTY MUD NO 1	\$ 228	\$ 230	\$ 19,562	\$ 134,442	\$ 261,848	\$ 397,456	\$ 667,758	\$ 1,069,917	\$ 1,313,845	\$ 1,316,272
9N	SOUTHEAST TRAVIS COUNTY MUD NO 2	\$ -	\$ 764	\$ 783	\$ 791	\$ 22,628	\$ 19,264	\$ 39,784	\$ 38,152	\$ 101,460	\$ 101,460
7K	SUNFIELD MUD NO 1	\$ 1,471	\$ 996	\$ 1,838	\$ 1,542	\$ 640	\$ 640	\$ 1,748	\$ 175,890	\$ 143,371	\$ 143,371
7M	SUNFIELD MUD NO 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,622	\$ 49	\$ 49
1F	TANGLEWOOD FOREST LTD DIST	\$ 603,									

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

TABLE 8
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JurisID	Jurisdiction Name	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
52	TRAVIS CO ESD NO 6	\$ 13,837,211	\$ 14,988,973	\$ 15,669,954	\$ 16,647,010	\$ 17,308,742	\$ 19,174,045	\$ 20,322,879	\$ 21,696,246	\$ 23,506,280	\$ 23,588,755
1B	TRAVIS CO ESD NO 7	\$ -	\$ 2,542,974	\$ 2,673,864	\$ 2,805,785	\$ 2,993,828	\$ 3,473,037	\$ 4,559,346	\$ 5,645,259	\$ 6,236,910	\$ 6,245,381
77	TRAVIS CO ESD NO 8	\$ 1,888,395	\$ 2,014,465	\$ 2,363,488	\$ 2,526,599	\$ 2,660,615	\$ 2,985,719	\$ 3,355,913	\$ 3,937,247	\$ 4,139,022	\$ 4,150,551
39	TRAVIS CO ESD NO 9	\$ 4,962,460	\$ 5,463,107	\$ 6,044,702	\$ 6,386,571	\$ 6,888,055	\$ 7,571,327	\$ 8,008,696	\$ 8,729,523	\$ 8,548,668	\$ 8,582,461
4F	TRAVIS CO MUD NO 10	\$ 869,533	\$ 774,823	\$ 774,481	\$ 810,335	\$ 827,927	\$ 1,030,453	\$ 1,394,633	\$ 1,503,736	\$ 1,626,287	\$ 1,624,780
4J	TRAVIS CO MUD NO 11	\$ 1,846,394	\$ 1,741,368	\$ 1,811,558	\$ 1,754,224	\$ 1,740,800	\$ 1,651,047	\$ 1,709,603	\$ 1,662,016	\$ 1,599,810	\$ 1,600,068
4K	TRAVIS CO MUD NO 12	\$ 787,560	\$ 972,327	\$ 1,191,271	\$ 1,594,881	\$ 1,943,161	\$ 2,370,257	\$ 2,633,012	\$ 2,778,745	\$ 2,738,142	\$ 2,742,618
4L	TRAVIS CO MUD NO 13	\$ 654,520	\$ 1,038,972	\$ 1,316,624	\$ 1,612,185	\$ 1,911,453	\$ 2,367,913	\$ 2,791,093	\$ 2,558,571	\$ 2,450,849	\$ 2,461,206
3G	TRAVIS CO MUD NO 14	\$ 831,699	\$ 899,898	\$ 916,986	\$ 989,827	\$ 1,019,790	\$ 1,257,664	\$ 1,574,977	\$ 2,047,127	\$ 2,250,360	\$ 2,254,225
6G	TRAVIS CO MUD NO 15	\$ 1,418,944	\$ 1,950,458	\$ 2,128,269	\$ 2,296,213	\$ 2,321,751	\$ 2,373,039	\$ 2,609,027	\$ 2,571,739	\$ 2,277,734	\$ 2,292,895
2L	TRAVIS CO MUD NO 16	\$ 1,520,689	\$ 1,759,639	\$ 1,998,918	\$ 2,085,911	\$ 2,131,099	\$ 2,141,925	\$ 2,304,031	\$ 2,386,404	\$ 2,454,261	\$ 2,454,261
6L	TRAVIS CO MUD NO 17	\$ 454,175	\$ 595,634	\$ 766,700	\$ 1,029,313	\$ 1,408,709	\$ 2,241,636	\$ 3,361,739	\$ 4,083,395	\$ 3,656,864	\$ 3,660,769
3N	TRAVIS CO MUD NO 18	\$ 535,433	\$ 938,755	\$ 1,360,951	\$ 1,797,828	\$ 1,882,908	\$ 2,072,019	\$ 2,423,445	\$ 2,644,282	\$ 2,796,817	\$ 2,796,474
7N	TRAVIS CO MUD NO 19	\$ -	\$ -	\$ -	\$ 7,882	\$ 33,083	\$ 152,338	\$ 373,322	\$ 605,468	\$ 1,191,402	\$ 1,192,629
70	TRAVIS CO MUD NO 2	\$ 1,542,506	\$ 1,710,987	\$ 1,838,627	\$ 2,111,205	\$ 2,308,810	\$ 2,990,867	\$ 3,708,623	\$ 3,788,240	\$ 3,843,466	\$ 3,842,993
7P	TRAVIS CO MUD NO 20	\$ -	\$ -	\$ 10,303	\$ 32,451	\$ 117,982	\$ 302,795	\$ 712,611	\$ 1,326,834	\$ 1,684,835	\$ 1,695,321
6M	TRAVIS CO MUD NO 21	\$ 304,803	\$ 461,830	\$ 805,673	\$ 1,233,922	\$ 1,653,463	\$ 2,063,367	\$ 2,636,937	\$ 2,904,324	\$ 3,022,675	\$ 3,024,592
7R	TRAVIS CO MUD NO 22	\$ -	\$ -	\$ 21,693	\$ 24,775	\$ 204,951	\$ 554,149	\$ 1,633,648	\$ 2,155,839	\$ 2,553,139	\$ 2,571,803
2R	TRAVIS CO MUD NO 23	\$ -	\$ 488	\$ 16,714	\$ 281,713	\$ 852,342	\$ 1,163,600	\$ 1,352,664	\$ 1,451,877	\$ 1,386,914	\$ 1,385,981
3R	TRAVIS CO MUD NO 24	\$ -	\$ 1,336	\$ 1,563	\$ 1,568	\$ 4,447	\$ 7,375	\$ 7,371	\$ 11,298	\$ 26,918	\$ 26,918
10F	TRAVIS CO MUD NO 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,601	\$ 157,292	\$ 515,019	\$ 515,980
8C	TRAVIS CO MUD NO 3	\$ 3,045,120	\$ 3,262,147	\$ 3,351,652	\$ 3,402,449	\$ 3,395,682	\$ 3,578,472	\$ 4,039,219	\$ 3,994,954	\$ 4,025,493	\$ 4,037,996
9C	TRAVIS CO MUD NO 4	\$ 962,875	\$ 906,682	\$ 581,664	\$ 895,929	\$ 1,264,052	\$ 1,583,663	\$ 1,626,976	\$ 1,943,877	\$ 1,710,656	\$ 1,711,845
1D	TRAVIS CO MUD NO 5	\$ 1,438,750	\$ 1,544,860	\$ 1,664,835	\$ 1,769,866	\$ 1,941,365	\$ 2,208,562	\$ 2,513,555	\$ 2,907,100	\$ 3,236,986	\$ 3,233,561
2D	TRAVIS CO MUD NO 6	\$ 763,794	\$ 758,674	\$ 780,470	\$ 697,180	\$ 683,198	\$ 668,799	\$ 785,505	\$ 832,041	\$ 830,139	\$ 829,928
3D	TRAVIS CO MUD NO 7	\$ 1,379	\$ 14,890	\$ 14,966	\$ 14,972	\$ 14,949	\$ 14,926	\$ 14,885	\$ 78,116	\$ 102,059	\$ 102,059
4D	TRAVIS CO MUD NO 8	\$ 613,434	\$ 768,901	\$ 808,428	\$ 1,028,609	\$ 941,680	\$ 969,420	\$ 1,238,683	\$ 1,322,702	\$ 1,184,265	\$ 1,191,212
5D	TRAVIS CO MUD NO 9	\$ 30,042	\$ 30,639	\$ 31,699	\$ 32,207	\$ 32,165	\$ 31,066	\$ 33,318	\$ 33,891	\$ 94,720	\$ 94,720
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	\$ 1,286,443	\$ 1,217,424	\$ 1,212,935	\$ 1,233,623	\$ 1,284,817	\$ 1,371,288	\$ 1,610,994	\$ 1,396,967	\$ 1,329,218	\$ 1,329,368
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	\$ 670,760	\$ 954,736	\$ 1,249,735	\$ 1,509,331	\$ 1,754,173	\$ 2,069,630	\$ 2,596,497	\$ 2,834,754	\$ 2,595,034	\$ 2,601,949
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	\$ 6,744,716	\$ 7,007,317	\$ 7,132,112	\$ 7,185,183	\$ 7,165,397	\$ 6,985,006	\$ 6,201,902	\$ 6,318,552	\$ 5,672,569	\$ 5,682,369
10	TRAVIS CO WCID NO 10	\$ 2,522,279	\$ 3,801,292	\$ 3,854,968	\$ 3,927,674	\$ 3,998,085	\$ 4,007,950	\$ 4,136,272	\$ 4,162,853	\$ 4,037,213	\$ 4,054,634
17	TRAVIS CO WCID NO 17	\$ 3,369,960	\$ 3,649,004	\$ 3,969,132	\$ 4,187,905	\$ 4,299,926	\$ 4,481,607	\$ 5,148,524	\$ 5,559,233	\$ 5,624,612	\$ 5,649,590
18	TRAVIS CO WCID NO 18	\$ 587,913	\$ 584,655	\$ 593,251	\$ 594,879	\$ 616,615	\$ 657,557	\$ 738,489	\$ 763,194	\$ 761,847	\$ 762,494
35	TRAVIS CO WCID NO 19	\$ 484,543	\$ 524,894	\$ 551,705	\$ 589,273	\$ 590,271	\$ 617,275	\$ 601,617	\$ 632,052	\$ 644,323	\$ 644,828
37	TRAVIS CO WCID NO 20	\$ 856,823	\$ 892,757	\$ 921,137	\$ 931,957	\$ 926,584	\$ 934,536	\$ 965,322	\$ 1,014,283	\$ 1,585,553	\$ 1,588,381
23	TRAVIS CO WCID POINT VENTURE	\$ 1,127,914	\$ 1,248,075	\$ 1,400,735	\$ 1,542,195	\$ 1,866,943	\$ 2,240,162	\$ 2,947,232	\$ 3,253,858	\$ 3,064,379	\$ 3,071,450
03	TRAVIS COUNTY	\$ 600,533,943	\$ 634,332,257	\$ 673,110,021	\$ 765,957,039	\$ 821,947,582	\$ 856,282,474	\$ 915,912,698	\$ 987,446,197	\$ 1,114,355,627	\$ 1,125,277,184
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	\$ 173,033,301	\$ 184,647,264	\$ 199,921,478	\$ 218,901,006	\$ 242,110,340	\$ 267,823,368	\$ 283,930,975	\$ 326,267,535	\$ 347,875,939	\$ 351,313,036
55	VILLAGE OF BRIARCLIFF	\$ 428,759	\$ 418,948	\$ 439,751	\$ 461,552	\$ 469,137	\$ 482,800	\$ 385,498	\$ 406,156	\$ 409,962	\$ 410,438
7F	VILLAGE OF POINT VENTURE	\$ 207,517	\$ 234,071	\$ 264,046	\$ 280,970	\$ 294,814	\$ 321,366	\$ 368,877	\$ 400,250	\$ 385,169	\$ 386,305
12	VILLAGE OF SAN LEANNA	\$ 140,719	\$ 144,558	\$ 165,370	\$ 177,216	\$ 181,566	\$ 203,190	\$ 239,164	\$ 277,650	\$ 305,338	\$ 306,693
7E	VILLAGE OF THE HILLS	\$ 250,923	\$ 264,119	\$ 459,914	\$ 473,761	\$ 474,057	\$ 523,710	\$ 623,763	\$ 679,829	\$ 668,137	\$ 669,249
5G	VILLAGE OF VOLENTE	\$ 197,156	\$ 211,943	\$ 202,968	\$ 223,486	\$ 231,028	\$ 242,455	\$ 254,528	\$ 282,407	\$ 307,694	\$ 308,194
5H	VILLAGE OF WEBBERVILLE	\$ 75,525	\$ 81,992	\$ 80,040	\$ 80,068	\$ 83,020	\$ 76,447	\$ 77,017	\$ 74,941	\$ 81,843	\$ 81,843
32	WELLS BRANCH MUD	\$ 4,178,439	\$ 4,432,890	\$ 4,851,533	\$ 5,080,331	\$ 5,010,233	\$ 4,905,709	\$ 4,947,793	\$ 4,876,761	\$ 4,208,963	\$ 4,343,409
6H	WEST TRAVIS CO MUD NO 6	\$ 2,150,600	\$ 2,357,118	\$ 2,048,385	\$ 2,189,549	\$ 2,289,518	\$ 2,420,219	\$ 2,523,066	\$ 2,324,192	\$ 2,163,233	\$ 2,163,692
6J	WEST TRAVIS CO MUD NO 8	\$ 997,362	\$ 1,027,804	\$ 1,159,257	\$ 1,135,348	\$ 1,287,590	\$ 1,269,532	\$ 1,326,767	\$ 1,350,026	\$ 1,218,391	\$ 1,249,363
7G	WILBARGER CRK MUD NO 1	\$ 272,607	\$ 294,381	\$ 335,736	\$ 538,388	\$ 1,024,723	\$ 1,333,419	\$ 1,635,027	\$ 2,579,292	\$ 3,010,982	\$ 3,016,081
7H	WILBARGER CRK MUD NO 2	\$ 71,449	\$ 71,449	\$ 71,933	\$ 71,344	\$ 71,344	\$ 72,322	\$ 126,543	\$ 126,543	\$ 187,483	\$ 187,483
3M	WILLIAMSON/TRAVIS MUD NO 1	\$ 537,913	\$ 537,077	\$ 529,873	\$ 532,869	\$ 480,478	\$ 493,677	\$ 548,440	\$ 556,640	\$ 548,436	\$ 548,646
2C	WMSN CO WSID DIST 3	\$ 445,672	\$ 493,587	\$ 561,593	\$ 630,055	\$ 677,161	\$ 751,407	\$ 733,815	\$ 725,221	\$ 718,142	\$ 718,142
TOTAL		\$ 3,675,794,839	\$ 4,009,484,773	\$ 4,391,746,837	\$ 4,692,462,155	\$ 5,115,505,491	\$ 5,400,995,788	\$ 5,951,466,811	\$ 6,123,614,265	\$ 6,321,069,134	\$ 6,382,496,091

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

TABLE 9
(1 of 2)

Juris ID	Jurisdiction Name	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
6T	ALTESSA MUD	-	-	-	-	-	0.830000	0.830000	0.830000	0.799500	0.830000
8N	ANDERSON MILL LIMITED DISTRICT	0.123400	0.117100	0.117100	0.117700	0.117500	0.110083	0.130000	0.122544	0.121104	0.124340
68	AUSTIN COMM COLL DIST	0.102000	0.100800	0.104800	0.104900	0.105800	0.104800	0.098700	0.098600	0.101300	0.103400
01	AUSTIN ISD	1.192000	1.192000	1.192000	1.122000	1.102700	1.061700	0.996600	0.859500	0.950500	0.925200
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	0.094700	0.100000	0.100000	0.100000	0.100000	0.097000	0.097000	0.100000	0.100000	0.100000
1K	BELVEDERE MUD	0.389500	0.370000	0.350000	0.320000	0.295000	0.265000	0.222500	0.205000	0.192500	0.182500
10P	BRIARWOOD MUD	-	-	-	-	-	-	-	0.560000	0.560000	0.560000
11N	BURNET CO IMPROVEMENT DIST NO 1	-	-	-	-	-	-	-	-	-	1.200000
11B	CENTEX DRAINAGE DISTRICT	-	-	-	-	-	-	-	-	-	0.350000
02	CITY OF AUSTIN	0.441800	0.444800	0.440300	0.443100	0.533500	0.541000	0.462700	0.445800	0.477600	0.524017
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	0.470000	0.457500	0.449000	0.447000	0.447000	0.432000	0.390000	0.370000	0.363000	0.360000
40	CITY OF CREEDMOOR	0.380000	0.380000	0.380000	0.316000	0.312200	0.275300	0.501000	0.450000	0.419000	0.450000
5F	CITY OF ELGIN	0.656900	0.656900	0.656900	0.656900	0.656900	0.589977	0.544664	0.498237	0.570000	0.619296
50	CITY OF JONESTOWN	0.565600	0.565600	0.565600	0.565600	0.565600	0.518800	0.419000	0.390500	0.392500	0.398100
49	CITY OF LAGO VISTA	0.650000	0.650000	0.650000	0.650000	0.647500	0.607000	0.428300	0.413900	0.423100	0.420000
21	CITY OF LAKEWAY	0.161200	0.174100	0.164500	0.164500	0.164500	0.154500	0.129000	0.144000	0.159800	0.169640
6F	CITY OF LEANDER	0.599000	0.577900	0.551900	0.541900	0.536900	0.479699	0.432325	0.417282	0.417282	0.417282
05	CITY OF MANOR	0.773800	0.772200	0.752200	0.816100	0.816100	0.782700	0.747000	0.678900	0.853700	0.853700
61	CITY OF MUSTANG RIDGE	0.479200	0.499800	0.499800	0.469200	0.473500	0.388200	0.311200	0.265200	0.238800	0.270775
20	CITY OF PFLUGERVILLE	0.539900	0.539900	0.497600	0.497600	0.486300	0.486300	0.481300	0.536200	0.542800	0.535000
11	CITY OF ROLLINGWOOD	0.200200	0.208900	0.205400	0.208800	0.236900	0.219300	0.179600	0.191700	0.205800	0.202039
2F	CITY OF ROUND ROCK	0.425000	0.430000	0.420000	0.439000	0.439000	0.397000	0.342000	0.342000	0.360000	0.372000
09	CITY OF WEST LAKE HILLS	0.057200	0.065000	0.070000	0.070000	0.078600	0.078600	0.150400	0.178600	0.178600	0.176783
1H	COTTONWOOD CREEK MUD NO 1	0.917000	0.850000	0.850000	0.850000	0.850000	0.833000	0.773500	0.773500	0.773500	0.773500
22	COUPLAND ISD	1.040100	1.040100	1.040100	0.970000	1.154000	1.005851	0.949708	1.169200	1.166900	1.162200
11R	CREEDMOOR MUD	-	-	-	-	-	-	-	-	-	0.750000
1J	CYPRESS RANCH WCID NO 1	0.900000	0.900000	0.900000	0.900000	0.900000	0.887000	0.887000	0.867500	0.867500	0.867500
06	DEL VALLE ISD	1.520000	1.460000	1.390000	1.310000	1.257000	1.202000	1.184600	1.002800	0.996900	0.948900
38	DRIPPING SPRINGS ISD	1.520000	1.520000	1.520000	1.520000	1.520000	1.310300	1.292900	1.107500	1.105200	1.105200
08	EANES ISD	1.212500	1.200000	1.200000	1.130000	1.116400	1.060800	1.004600	0.888000	0.885500	0.832200
2A	ELGIN ISD	1.540000	1.540000	1.540000	1.518300	1.460700	1.428500	1.411100	1.225700	1.223400	1.223400
1A	HAYS CONSOLIDATED ISD	1.537700	1.537700	1.537700	1.537700	1.537700	1.359700	1.342300	1.156900	1.154600	1.154600
25	HURST CREEK MUD	0.342100	0.320000	0.314700	0.314700	0.320000	0.302200	0.270700	0.239200	0.230400	0.227500
4A	JOHNSON CITY ISD	1.140900	1.133900	1.133900	1.133900	1.133900	1.065900	1.048500	0.863100	0.860800	0.860800
5J	KELLY LANE WCID NO 1	0.950000	0.950000	0.841800	0.765000	0.747500	0.680300	0.487000	0.457500	0.445300	0.442500
5K	KELLY LANE WCID NO 2	0.950000	0.950000	0.950000	0.850000	0.810000	0.715500	0.546000	0.511000	0.500300	0.497000
16	LAGO VISTA ISD	1.320000	1.320000	1.320000	1.250000	1.203600	1.202000	1.184600	1.019200	1.016900	1.016900
6C	LAKE POINT MUD	-	-	-	-	-	-	-	-	0.135400	0.134700
6E	LAKE POINTE MUD NO 3 (DA)	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	0.256500	0.230000	0.226000	0.228900	0.211700	0.195760	0.140200	-	-
07	LAKE TRAVIS ISD	1.407500	1.407500	1.407500	1.337500	1.323900	1.230100	1.212100	1.074100	1.065600	1.039700
7J	LAKESIDE MUD NO 3	0.840000	0.840000	0.840000	0.840000	0.840000	0.794000	0.712500	0.690000	0.690000	0.690000
7T	LAKESIDE MUD NO 5	-	-	-	-	-	0.970000	0.970000	0.970000	0.970000	0.970000
9D	LAKESIDE WCID NO 1	0.750000	0.750000	0.750000	0.750000	0.750000	0.703500	0.600000	0.540000	0.500000	0.470000
9G	LAKESIDE WCID NO 2A	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.970000	0.967500	0.955000	0.890000
9H	LAKESIDE WCID NO 2B	0.970000	0.970000	0.970000	0.970000	0.970000	0.907500	0.830000	0.782500	0.745000	0.720000
9I	LAKESIDE WCID NO 2C	0.970000	0.970000	0.970000	0.970000	0.970000	0.928000	0.864000	0.812500	0.772500	0.640000
9J	LAKESIDE WCID NO 2D	0.970000	0.970000	0.970000	0.970000	0.970000	0.905500	0.865800	0.765000	0.725000	0.615000
26	LAKEWAY MUD	0.136000	0.125800	0.115800	0.105800	0.103000	0.082200	0.063100	0.053100	0.053100	0.053100
5L	LAZY NINE MUD NO 1A	-	1.000000	1.000000	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	0.985000	0.985000	0.895000	0.895000	0.932500
69	LEANDER ISD	1.511900	1.511900	1.510000	1.437500	1.418400	1.337000	1.274600	1.108700	1.086900	1.086900
6P	LOST CREEK LIMITED DISTRICT	0.052500	0.048900	0.045000	0.042500	0.042800	0.040800	0.037500	0.035400	0.033290	0.032559
12J	LUND FARM MUD	-	-	-	-	-	-	-	-	-	0.950000
34	MANOR ISD	1.515000	1.515000	1.515000	1.470000	1.442700	1.352000	1.352000	1.086100	1.081400	1.081400
3A	MARBLE FALLS ISD	1.280000	1.278600	1.268600	1.198600	1.185000	1.114800	1.073200	0.887800	0.885500	0.885500
7A	MOORES CROSSING MUD	0.907000	0.855800	0.827500	0.798000	0.798000	0.798000	0.717500	0.711000	0.665500	0.665500
2H	NE TRAVIS CO UTILITY DIST	0.780000	0.680000	0.600000	0.578000	0.550000	0.521000	0.462000	0.438500	0.413000	0.404000
2N	NORTH AUSTIN MUD NO 1	0.289000	0.288000	0.283000	0.283000	0.281700	0.262500	0.235500	0.224600	0.224600	0.216500
84	NORTHTOWN MUD	0.707500	0.707500	0.630000	0.625000	0.625000	0.615000	0.572500	0.552500	0.522500	0.520000
73	ONION CREEK METRO PARK DIST	0.200000	0.200000	0.200000	0.200000	0.200000	0.200000	-	0.300000	0.300000	0.300000
19	PFLUGERVILLE ISD	1.540000	1.540000	1.520000	1.450000	1.422300	1.388000	1.264600	1.109200	1.106900	1.106900
3P	PILOT KNOB MUD NO 1	-	-	-	-	-	-	-	-	-	0.950000
4P	PILOT KNOB MUD NO 2	-	0.950000	0.950000	0.950000	0.950000	0.950000	0.762700	0.825800	0.825800	0.825800
4M	PILOT KNOB MUD NO 3	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.875200	0.875200	0.875200	0.875200
4N	PILOT KNOB MUD NO 4	-	-	-	-	-	-	-	0.950000	0.950000	0.950000
4R	PILOT KNOB MUD NO 5	-	-	-	-	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
2K	PRESIDENTIAL GLEN MUD	0.300000	0.297600	0.300000	0.300000	0.300000	0.300000	0.276000	0.275300	0.286000	0.300000
8P	RIVER PLACE LIMITED DISTRICT	-	-	0.075000	0.077500	0.080000	0.078600	0.071600	0.067000	0.064500	0.067200
59	RIVER PLACE MUD	0.207000	0.075000	-	-	-	-	-	-	-	-
8E	RNCH @ CYPRESS CRK MUD 1	0.356500	0.352500	0.342500	0.353500	0.351300	0.351300	0.321500	0.295500	0.275000	0.240000
5A	ROUND ROCK ISD	1.332500	1.304800	1.304800	1.234800	1.221200	1.133600	1.062600	0.919000	0.893100	0.893100
5E	SENNA HILLS MUD	0.541100	0.541100	0.517600	0.465100	0.450000	0.412500	0.355000	0.316300	0.294000	0.259700
33	SHADY HOLLOW MUD	0.038000	0.047700	0.020000	0.110000	0.110000	0.100000	0.092800	0.088200	0.085600	0.086500
9M	SOUTHEAST TRAVIS COUNTY MUD NO 1	0.980000	0.980000	0.980000	0.980000	0.980000	0.980000	0.894400	0.935000	0.935000	0.935000

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

TABLE 9
(2 of 2)

Juris ID	Jurisdiction Name	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
9N	SOUTHEAST TRAVIS COUNTY MUD NO 2	-	0.980000	0.980000	0.980000	0.980000	0.980000	0.998000	0.980000	0.980000	0.980000
9R	SOUTHEAST TRAVIS CO MUD NO 4	-	-	-	-	-	-	-	-	-	0.980000
7K	SUNFIELD MUD NO 1	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.870000	0.870000
7M	SUNFIELD MUD NO 3	-	-	-	-	-	-	-	0.900000	0.900000	0.900000
1F	TANGLEWD FOREST LTD DIST	0.175400	0.190000	0.188600	0.190000	0.189600	0.186500	0.171500	0.162800	0.280000	0.238040
8L	TRAVIS CO BEE CAVE ROAD DIST NO 1	0.259900	0.210600	0.196200	0.281700	0.273100	0.197324	0.212156	0.228532	0.252228	0.289176
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	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.094900	0.100000	0.100000	0.100000
72	TRAVIS CO ESD NO 12	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.098200	0.100000	0.100000
8K	TRAVIS CO ESD NO 13	0.100000	0.100000	0.100000	0.100000	0.100000	0.050000	0.100000	0.100000	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	0.100000	0.100000
8R	TRAVIS CO ESD NO 16	-	-	-	-	0.090000	0.088000	0.074000	0.073000	0.075000	0.077500
10E	TRAVIS CO ESD NO 17	-	-	-	-	-	0.045000	0.024500	0.023000	0.037000	0.030500
9B	TRAVIS CO ESD NO 2	0.100000	0.100000	0.100000	0.100000	0.100000	0.090000	0.080000	0.077300	0.093900	0.092765
1C	TRAVIS CO ESD NO 3	0.100000	0.100000	0.097500	0.080000	0.079000	0.065000	0.045000	0.040000	0.053000	0.059000
57	TRAVIS CO ESD NO 4	0.100000	0.100000	0.100000	0.100000	0.099700	0.080000	0.060000	0.040000	0.030000	0.026600
56	TRAVIS CO ESD NO 5	0.100000	0.100000	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	0.086700	0.083100	0.087600	0.090399
1B	TRAVIS CO ESD NO 7	-	0.097900	0.100000	0.100000	0.100000	0.100000	0.078400	0.084200	0.091000	0.099967
77	TRAVIS CO ESD NO 8	0.099800	0.099800	0.100000	0.100000	0.100000	0.097000	0.079000	0.081000	0.083000	0.093015
39	TRAVIS CO ESD NO 9	0.073000	0.075500	0.078100	0.078100	0.081400	0.080700	0.072600	0.073500	0.071000	0.075800
4F	TRAVIS CO MUD NO 10	0.750000	0.720000	0.760000	0.760000	0.760000	0.750000	0.670000	0.670000	0.679000	0.679000
4J	TRAVIS CO MUD NO 11	0.692500	0.610200	0.567500	0.527500	0.497500	0.438500	0.364500	0.323300	0.312500	0.302500
4K	TRAVIS CO MUD NO 12	0.772500	0.772500	0.772500	0.772500	0.772500	0.695000	0.559500	0.504000	0.480000	0.435000
4L	TRAVIS CO MUD NO 13	0.772500	0.772500	0.772500	0.772500	0.772500	0.695000	0.495000	0.356900	0.317500	0.307500
3G	TRAVIS CO MUD NO 14	0.905000	0.878100	0.810000	0.810000	0.810000	0.801000	0.754000	0.720000	0.785000	0.785000
6G	TRAVIS CO MUD NO 15	0.332500	0.407500	0.407500	0.407500	0.407500	0.380000	0.346200	0.314000	0.272500	0.264600
2L	TRAVIS CO MUD NO 16	0.950000	0.950000	0.950000	0.940000	0.930000	0.872500	0.771178	0.740460	0.724800	0.690000
6L	TRAVIS CO MUD NO 17	0.950000	0.950000	0.950000	0.950000	0.950000	0.937000	0.842500	0.778000	0.678000	0.678000
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	0.395000	0.410000
7O	TRAVIS CO MUD NO 20	0.930000	0.917300	0.877000	0.890000	0.890000	0.882000	0.828000	0.792500	0.792500	0.831000
7P	TRAVIS CO MUD NO 20	-	-	0.365000	0.365000	0.365000	0.395000	0.395000	0.395000	0.395000	0.410000
6M	TRAVIS CO MUD NO 21	0.312500	0.312500	0.327500	0.345000	0.365000	0.365000	0.365000	0.365000	0.365000	0.375000
7R	TRAVIS CO MUD NO 22	-	-	0.850000	0.850000	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	0.248000	0.221000
3R	TRAVIS CO MUD NO 24	-	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
10F	TRAVIS CO MUD NO 26	-	-	-	-	-	-	-	0.900000	0.900000	0.900000
8C	TRAVIS CO MUD NO 3	0.481500	0.481500	0.475200	0.469500	0.469500	0.450500	0.430500	0.392000	0.370000	0.352000
9C	TRAVIS CO MUD NO 4	0.729600	0.729600	0.729600	0.729600	0.729600	0.729600	0.720000	0.720000	0.650000	0.630000
1D	TRAVIS CO MUD NO 5	0.697500	0.603000	0.590000	0.580000	0.579000	0.537500	0.491500	0.458600	0.440500	0.440500
2D	TRAVIS CO MUD NO 6	0.460000	0.484800	0.464600	0.464600	0.464600	0.490000	0.454500	0.423000	0.434000	0.414000
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	0.714500	0.714500	0.714500	0.680000	0.630000	0.600000	0.533500	0.485500	0.470000	0.489000
5D	TRAVIS CO MUD NO 9	0.843500	0.827500	0.827500	0.827500	0.827500	0.776000	0.797000	0.782500	0.768000	0.754000
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	0.432000	0.399600	0.372000	0.342200	0.342200	0.342200	0.342200	0.258000	0.236000	0.265000
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	0.625000	0.625000	0.625000	0.625000	0.625000	0.625000	0.582900	0.551300	0.517500	0.510000
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	0.300000	0.298700	0.294900	0.288900	0.288900	0.256500	0.188700	0.178100	0.153100	0.139600
10	TRAVIS CO WCID NO 10	0.066700	0.094600	0.090000	0.086000	0.084000	0.077300	0.067500	0.063400	0.061400	0.059200
17	TRAVIS CO WCID NO 17	0.059900	0.059900	0.059900	0.059900	0.059900	0.056800	0.054300	0.053300	0.053300	0.056000
18	TRAVIS CO WCID NO 18	0.093900	0.085500	0.078800	0.075000	0.075000	0.071300	0.065800	0.061100	0.057700	0.055200
35	TRAVIS CO WCID NO 19	0.225000	0.230700	0.257500	0.257500	0.257500	0.245600	0.204900	0.190100	0.177200	0.159800
37	TRAVIS CO WCID NO 20	0.205500	0.200000	0.200000	0.187500	0.180000	0.162000	0.142500	0.134100	0.192500	0.187000
23	TRAVIS CO WCID POINT VENTURE	0.625300	0.624700	0.625900	0.640900	0.740900	0.740900	0.700000	0.672200	0.672200	0.660600
03	TRAVIS COUNTY	0.383800	0.369000	0.354200	0.369300	0.374400	0.357365	0.318239	0.304655	0.344445	0.375845
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	0.110500	0.107400	0.105200	0.105600	0.110300	0.111814	0.098684	0.100692	0.107969	0.118023
12C	TRIADA MUD	-	-	-	-	-	-	-	-	-	0.950000
55	VILLAGE OF BRIARCLIFF	0.160500	0.147400	0.136500	0.131900	0.130000	0.118000	0.073800	0.068000	0.069100	0.075900
7F	VILLAGE OF POINT VENTURE	0.113100	0.121600	0.123000	0.122000	0.122400	0.111000	0.090916	0.085828	0.085828	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	0.060000	0.060000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.093600	0.092000
5G	VILLAGE OF VOLENTE	0.106500	0.108500	0.090000	0.090000	0.090000	0.086400	0.070000	0.072300	0.079100	0.077800
5H	VILLAGE OF WEBBERVILLE	0.340200	0.374200	0.336500	0.307300	0.304400	0.218500	0.171500	0.170000	0.167800	0.150530
11A	VISTA MUD	-	-	-	-	-	-	-	-	-	1.050000
32	WELLS BRANCH MUD	0.387300	0.379500	0.373000	0.373000	0.370000	0.335000	0.282900	0.257000	0.240000	0.240000
6H	WEST TRAVIS CO MUD NO 6	0.450000	0.450000	0.350000	0.350000	0.350000	0.321500	0.266300	0.222100	0.194500	0.172900
6J	WEST TRAVIS CO MUD NO 8	0.551000	0.521000	0.521000	0.521000	0.521000	0.504400	0.483400	0.475000	0.475000	0.475000
7G	WILBARGER CRK MUD NO 1	0.889500	0.878000	0.878000	0.878000	0.878000	0.855500	0.810000	0.722000	0.722000	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	0.466200	0.431600	0.407900	0.385000	0.347900	0.329100	0.301800	0.288100	0.273300	0.273400
2G	WMSN CO WSID DIST 3	0.723000	0.723000	0.723000	0.746500	0.746500	0.699000	0.642000	0.621000	0.599500	0.583000

SOURCE: Travis Central Appraisal District- Internal Management Reports

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

TABLE 10
(1 of 2)

Juris ID	Jurisdiction Name	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
6T	ALTESSA MUD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6N	ANDERSON MILL LIMITED DISTRICT	\$ 13,753,672	\$ 16,389,622	\$ 17,105,945	\$ 17,385,978	\$ 17,335,343	\$ 21,759,093	\$ 21,878,656	\$ 21,878,656	\$ 21,878,656	\$ 21,878,656
68	AUSTIN COMM COLL DIST	\$ 171,507,661,328	\$ 187,240,940,583	\$ 205,435,217,952	\$ 223,464,706,562	\$ 236,619,433,962	\$ 262,225,598,503	\$ 346,729,462,309	\$ 382,658,452,177	\$ 374,854,785,219	\$ 374,884,708,910
D1	AUSTIN ISD	\$ 127,361,841,366	\$ 139,934,729,821	\$ 153,285,908,753	\$ 167,935,746,878	\$ 177,348,338,452	\$ 194,329,388,082	\$ 250,934,044,104	\$ 277,928,762,182	\$ 266,844,952,298	\$ 263,054,428,670
DL	BASTROP-TRAVIS COUNTIES ESD NO 1	\$ 257,954,559	\$ 273,497,773	\$ 288,746,254	\$ 294,971,925	\$ 295,674,845	\$ 394,893,869	\$ 571,206,811	\$ 760,129,123	\$ 827,708,925	\$ 878,893,767
8H	BELLA VISTA MUD	\$ 14,074	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1K	BELVEDERE MUD	\$ 183,058,582	\$ 196,870,335	\$ 203,523,026	\$ 208,431,155	\$ 217,631,356	\$ 272,700,795	\$ 422,415,487	\$ 489,710,580	\$ 469,299,532	\$ 456,995,319
10P	BRIARWOOD MUD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	CITY OF AUSTIN	\$ 150,763,833,494	\$ 164,926,811,430	\$ 181,463,421,154	\$ 197,532,841,210	\$ 209,618,511,514	\$ 229,464,704,168	\$ 295,953,348,795	\$ 324,301,845,788	\$ 311,351,157,786	\$ 304,810,328,632
83	CITY OF BLUE CAVE	\$ 2,119,921,634	\$ 2,262,909,246	\$ 2,651,621,547	\$ 2,786,078,761	\$ 2,918,987,959	\$ 3,169,987,326	\$ 4,103,430,185	\$ 4,386,011,238	\$ 4,193,286,055	\$ 4,100,918,392
3F	CITY OF CEDAR PARK	\$ 1,011,976,339	\$ 1,091,131,237	\$ 1,145,888,587	\$ 1,208,070,079	\$ 1,222,719,683	\$ 1,401,360,496	\$ 2,207,871,459	\$ 2,237,903,031	\$ 2,067,338,799	\$ 2,152,568,412
40	CITY OF CREEDMOOR	\$ 66,467,326	\$ 70,928,233	\$ 72,593,408	\$ 111,799,734	\$ 113,285,820	\$ 160,756,873	\$ 226,670,637	\$ 228,079,083	\$ 329,361,046	\$ 330,136,123
5F	CITY OF EGIN	\$ 129,526,963	\$ 136,499,906	\$ 146,797,944	\$ 156,661,678	\$ 157,998,644	\$ 188,961,327	\$ 322,505,344	\$ 438,278,559	\$ 480,383,527	\$ 544,767,863
60	CITY OF FLORENCE	\$ 470,048,172	\$ 501,069,329	\$ 674,599,730	\$ 896,876,763	\$ 616,568,414	\$ 781,176,188	\$ 1,362,769,535	\$ 1,586,293,106	\$ 1,556,287,316	\$ 1,476,709,228
49	CITY OF FLOWER MOUNTAIN	\$ 910,922,850	\$ 977,970,007	\$ 1,124,153,977	\$ 1,261,554,274	\$ 1,388,044,633	\$ 1,554,352,060	\$ 3,045,094,136	\$ 3,380,094,357	\$ 3,235,917,625	\$ 3,117,712,017
21	CITY OF LEANER	\$ 4,073,370,884	\$ 4,525,138,857	\$ 4,988,014,856	\$ 5,425,087,054	\$ 5,541,925,984	\$ 6,322,491,565	\$ 9,504,451,393	\$ 9,501,925,807	\$ 9,509,371,224	\$ 9,076,027,808
6F	CITY OF LEAKEWAY	\$ 789,058,897	\$ 844,506,419	\$ 1,159,756,013	\$ 1,435,423,888	\$ 1,651,079,587	\$ 2,097,371,669	\$ 3,555,574,169	\$ 3,992,021,063	\$ 3,937,070,643	\$ 3,977,601,086
05	CITY OF MANOR	\$ 632,690,174	\$ 753,055,093	\$ 981,430,731	\$ 1,153,653,601	\$ 1,227,073,679	\$ 1,426,813,158	\$ 2,355,982,298	\$ 2,725,856,993	\$ 2,861,625,207	\$ 3,101,706,001
61	CITY OF MUSTANG RIDGE	\$ 83,605,618	\$ 85,729,001	\$ 89,760,311	\$ 119,718,474	\$ 128,985,428	\$ 123,585,346	\$ 196,075,432	\$ 278,645,520	\$ 326,364,861	\$ 349,696,570
20	CITY OF PFLUGERVILLE	\$ 5,314,134,233	\$ 5,910,893,471	\$ 6,750,973,991	\$ 7,459,818,166	\$ 8,009,539,080	\$ 9,079,779,838	\$ 13,506,336,229	\$ 14,910,909,515	\$ 14,592,567,806	\$ 14,734,535,700
11	CITY OF ROLLINGWOOD	\$ 863,488,242	\$ 934,882,916	\$ 1,019,217,464	\$ 1,080,204,648	\$ 1,137,543,961	\$ 1,285,052,766	\$ 2,015,819,349	\$ 2,212,615,057	\$ 1,825,570,175	\$ 1,855,125,035
09	CITY OF ROUND ROCK	\$ 444,872,484	\$ 516,379,565	\$ 557,474,173	\$ 618,683,244	\$ 696,002,074	\$ 704,975,445	\$ 806,476,400	\$ 875,198,778	\$ 874,462,828	\$ 868,758,263
2F	CITY OF WEST LAKE HILLS	\$ 2,093,957,840	\$ 2,253,652,206	\$ 2,487,517,633	\$ 2,628,693,162	\$ 2,642,124,239	\$ 3,007,227,892	\$ 4,245,244,378	\$ 4,342,110,277	\$ 3,808,018,943	\$ 4,068,664,626
1H	COTTONWOOD CREEK MUD NO 1	\$ 109,174,969	\$ 141,594,692	\$ 195,804,522	\$ 234,447,709	\$ 268,134,024	\$ 339,657,727	\$ 573,832,704	\$ 572,199,143	\$ 549,314,875	\$ 567,082,956
22	COULPLAND ISD	\$ 17,176,194	\$ 17,320,574	\$ 17,320,574	\$ 17,439,910	\$ 17,734,398	\$ 21,989,759	\$ 32,577,647	\$ 33,633,442	\$ 130,826,928	\$ 138,081,390
1J	CYPRESS RANCH WCID NO 1	\$ 140,843,752	\$ 148,907,052	\$ 170,015,081	\$ 175,213,427	\$ 179,063,428	\$ 201,296,644	\$ 342,993,274	\$ 341,408,263	\$ 324,244,677	\$ 312,389,850
06	DEL VALLES ISD	\$ 6,633,354,861	\$ 7,547,761,230	\$ 8,609,650,711	\$ 9,809,965,541	\$ 10,856,544,006	\$ 12,835,599,320	\$ 18,074,245,771	\$ 22,956,542,836	\$ 27,530,173,719	\$ 31,530,010,957
8H	DRIPPING SPRINGS ISD	\$ 78,204,842	\$ 78,607,793	\$ 78,607,793	\$ 79,129,088	\$ 79,652,350	\$ 127,854,149	\$ 221,788,111	\$ 256,959,264	\$ 337,163,695	\$ 359,687,426
08	EALES ISD	\$ 16,044,882,884	\$ 16,819,541,753	\$ 18,061,913,807	\$ 18,968,098,588	\$ 19,235,404,947	\$ 21,967,856,985	\$ 30,895,292,520	\$ 31,800,983,340	\$ 29,306,548,008	\$ 29,293,974,851
2A	EGIN ISD	\$ 515,258,254	\$ 536,772,270	\$ 567,724,270	\$ 593,653,436	\$ 600,106,325	\$ 770,076,925	\$ 1,242,538,125	\$ 1,456,989,902	\$ 1,269,356,167	\$ 1,230,280,486
1A	HAYS CONSOLIDATED ISD	\$ 29,261,396	\$ 29,561,443	\$ 29,583,765	\$ 31,657,883	\$ 31,080,966	\$ 43,754,951	\$ 141,531,338	\$ 463,254,502	\$ 524,806,917	\$ 642,748,219
25	HURST CREEK MUD	\$ 587,689,584	\$ 619,402,898	\$ 642,537,160	\$ 666,256,761	\$ 673,754,625	\$ 776,620,514	\$ 1,199,652,666	\$ 1,224,513,032	\$ 1,125,721,399	\$ 1,056,419,753
4A	JOHNSON CITY ISD	\$ 52,997,551	\$ 52,677,108	\$ 52,890,321	\$ 65,310,008	\$ 65,516,260	\$ 83,409,469	\$ 153,137,759	\$ 171,084,243	\$ 209,589,649	\$ 209,988,793
6J	KELLY LANE WCID NO 1	\$ 145,256,121	\$ 170,720,374	\$ 184,338,536	\$ 244,430,302	\$ 257,097,556	\$ 296,465,037	\$ 407,684,583	\$ 412,709,542	\$ 402,761,746	\$ 402,761,746
5K	KELLY LANE WCID NO 2	\$ 53,342,384	\$ 96,330,479	\$ 156,842,936	\$ 185,690,360	\$ 205,274,917	\$ 239,961,074	\$ 381,235,752	\$ 311,104,449	\$ 341,348,744	\$ 323,503,919
16	LAGO VISTA ISD	\$ 1,836,758,423	\$ 1,930,652,780	\$ 2,222,113,132	\$ 2,390,541,502	\$ 2,514,481,032	\$ 2,971,282,374	\$ 5,612,705,687	\$ 6,174,365,429	\$ 6,033,703,233	\$ 5,787,746,245
6C	LAKE POINT MUD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6E	LAKE POINT MUD NO 3 (A)	\$ 235,352,351	\$ 262,773,289	\$ 270,626,329	\$ 289,127,482	\$ 295,059,412	\$ 344,482,402	\$ 497,199,506	\$ 489,097,605	\$ -	\$ -
7D	LAKE POINT MUD NO 5 (A)	\$ 244,295,100	\$ 264,065,741	\$ 276,437,083	\$ 301,884,288	\$ 302,083,791	\$ 359,473,691	\$ 490,380,423	\$ 565,337,824	\$ -	\$ -
07	LAKE TRAVIS ISD	\$ 12,849,353,709	\$ 13,882,649,503	\$ 15,756,524,517	\$ 16,726,603,529	\$ 17,332,363,550	\$ 20,137,055,181	\$ 30,057,632,779	\$ 31,950,390,264	\$ 31,053,974,471	\$ 30,892,400,876
7J	LAKEVIEW MUD NO 3	\$ 158,028,524	\$ 185,137,982	\$ 212,945,691	\$ 234,534,695	\$ 229,536,231	\$ 256,634,330	\$ 460,353,430	\$ 597,163,695	\$ 609,687,426	\$ 609,687,426
07	LAKEVIEW MUD NO 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9D	LAKEVIEW WCID NO 1	\$ 147,508,439	\$ 157,990,491	\$ 161,861,366	\$ 166,546,175	\$ 165,828,254	\$ 192,218,471	\$ 304,630,310	\$ 287,159,138	\$ 273,933,755	\$ 263,677,139
9G	LAKEVIEW WCID NO 2A	\$ 18,037,322	\$ 31,494,443	\$ 50,640,755	\$ 74,133,319	\$ 111,074,804	\$ 194,347,668	\$ 382,830,277	\$ 397,365,065	\$ 382,530,337	\$ 376,063,166
9H	LAKEVIEW WCID NO 2B	\$ 119,534,118	\$ 133,882,328	\$ 138,782,884	\$ 147,700,082	\$ 147,790,428	\$ 172,545,737	\$ 271,199,710	\$ 295,355,440	\$ 244,582,419	\$ 236,341,544
9I	LAKEVIEW WCID NO 2C	\$ 150,352,548	\$ 189,093,336	\$ 222,844,630	\$ 261,854,392	\$ 304,914,816	\$ 399,973,434	\$ 660,271,423	\$ 665,546,400	\$ 627,878,946	\$ 604,231,426
6J	LAKEVIEW WCID NO 3	\$ 156,582,420	\$ 180,322,939	\$ 196,628,959	\$ 217,364,146	\$ 235,930,511	\$ 286,829,311	\$ 477,135,146	\$ 519,939,365	\$ 468,631,306	\$ 450,183,592
26	LAKEWAY MUD	\$ 1,207,143,323	\$ 1,292,905,157	\$ 1,368,507,516	\$ 1,416,655,999	\$ 1,410,946,966	\$ 1,639,005,218	\$ 2,403,963,374	\$ 2,423,707,465	\$ 2,259,334,994	\$ 2,145,289,617
5L	LAZY NINE MUD NO 1A	\$ 11,845,693	\$ 10,552,146	\$ 23,828,714	\$ 24,904,713	\$ 27,043,583	\$ 28,007,154	\$ 52,516,612	\$ 165,344,446	\$ 272,818,579	\$ 293,807,600
6M	LAZY NINE MUD NO 1B	\$ 82,725,111	\$ 234,543,246	\$ 302,376,664	\$ 382,213,272	\$ 459,195,314	\$ 602,336,751	\$ 1,055,778,407	\$ 1,141,315,321	\$ 1,138,887,664	\$ 1,119,293,577
59	LEANDER ISD	\$ 10,662,468,848	\$ 10,695,721,187	\$ 11,578,003,866	\$ 12,244,604,712	\$ 12,656,080,067	\$ 14,709,564,892	\$ 22,573,507,472	\$ 23,375,507,472	\$ 22,639,490,195	\$ 22,357,504,786
6P	LOST CREEK LIMITED DISTRICT	\$ 975,544,681	\$ 1,046,603,143	\$ 1,068,727,348	\$ 1,144,650,262	\$ 1,154,659,625	\$ 1,248,749,960	\$ 1,944,238,419	\$ 1,782,392,738	\$ 1,744,464,547	\$ 1,678,207,575
03	LOST CREEK MUD	\$ 2,617,159	\$ 3,237,937	\$ 3,237,937	\$ 3,237,937	\$ 3,237,937	\$ 3,237,937	\$ 3,237,937	\$ 3,237,937	\$ 3,237,937	\$ 3,237,937
5A	MANOR ISD	\$ 7,952,705,859	\$ 7,652,345,959	\$ 8,030,776,979	\$ 8,203,693,979	\$ 8,907,876,941	\$ 10,238,878,854	\$ 14,728,336,795	\$ 16,901,326,266	\$ 17,428,218,537	\$ 18,231,114,837
8A	MARBLE FALLS ISD	\$ 795,576,542	\$ 793,187,426	\$ 915,292,515	\$ 929,806,305	\$ 941,300,837	\$ 1,157,897,434	\$ 1,877,674,618	\$ 1,950,715,802	\$ 2,109,852,777	\$ 2,208,781,525
7A	MOORES CROSSING MUD	\$ 137,311,468	\$ 162,765,268	\$ 187,781,309	\$ 197,152,509	\$ 200,460,016	\$ 241,311,331	\$ 360,256,682	\$ 378,018,584	\$ 400,289,908	\$ 429,327,904
2H	NE TRAVIS CO UTILITY DIST	\$ 268,700,684	\$ 293,235,046	\$ 312,127,701	\$ 340,027,995	\$ 350,346,552	\$ 391,235,210	\$ 645,877,993	\$ 617,326,070	\$ 536,544,395	\$ 524,954,559
2N	NORTH AUSTIN MUD NO 1	\$ 103,728,080	\$ 106,400,068	\$ 124,150,176	\$ 133,773,470	\$ 133,152,387	\$ 164,148,563	\$ 230,395,554	\$ 172,126,367	\$ 304,541,516	\$ 184,587,304
84	NORTHTOWN MUD	\$ 817,433,745	\$ 841,497,860	\$ 1,194,775,187	\$ 1,032,265,994	\$ 1,045,380,556	\$ 1,207,764,306	\$ 1,748,915,820	\$ 1,819,485,825	\$ 1,739,671,254	\$ 1,631,935,456
73	ONION CREEK METRO PARK DIST	\$ 4,311,359	\$ 7,637,360	\$ 36,124,238	\$ 83,424,231	\$ 134,327,151	\$ 218,961,795	\$ 364,353,028	\$ 479,660,094	\$ 625,562,502	\$ 603,677,767
19	PFLUGERVILLE ISD	\$ 14,164,650,875	\$ 15,660,255,230	\$ 18,447,656,084	\$ 19,774,619,524	\$ 21,190,303,192	\$ 24,229,094,813	\$ 34,978,732,722	\$ 37,117,757,461	\$ 36,984,216,092	\$ 36,784,162,644
4P	PILOT Knob MUD NO 2	\$ 2,139,142	\$ 2,339,520	\$ 2,054,058	\$ 2,994,690	\$ 1,023,498	\$ 54,522,402	\$ 161,553,099	\$ 253,801,099	\$ 309,381,083	\$ 387,813,977
4M	PILOT Knob MUD NO 3	\$ 13,833,008	\$ 55,006,861	\$ 89,426,376	\$ 120,513,790	\$ 172,538,841	\$ 329,031,800	\$ 676,067,890	\$ 879,840,317	\$ 864,710,938	\$ 882,891,

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

TABLE 10
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Juris ID	Jurisdiction Name	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
BC	TRAVIS CO MUD NO 4	\$ 131,976,546	\$ 124,274,541	\$ 79,727,619	\$ 122,800,996	\$ 173,256,225	\$ 217,063,519	\$ 225,995,941	\$ 270,009,855	\$ 263,206,662	\$ 224,099,759
1D	TRAVIS CO MUD NO 5	\$ 210,691,255	\$ 260,466,896	\$ 288,240,831	\$ 309,103,474	\$ 337,818,642	\$ 428,478,823	\$ 612,863,012	\$ 855,230,028	\$ 876,588,275	\$ 828,014,474
2D	TRAVIS CO MUD NO 6	\$ 166,787,884	\$ 156,601,488	\$ 171,480,925	\$ 150,173,870	\$ 147,652,402	\$ 137,264,516	\$ 237,258,133	\$ 263,875,640	\$ 211,407,411	\$ 207,175,095
3D	TRAVIS CO MUD NO 7	\$ 151,674	\$ 1,638,252	\$ 1,646,625	\$ 1,647,230	\$ 1,644,765	\$ 1,642,237	\$ 1,637,714	\$ 8,594,614	\$ 11,228,825	\$ 20,890,713
4D	TRAVIS CO MUD NO 8	\$ 86,567,768	\$ 107,789,425	\$ 113,145,987	\$ 151,266,040	\$ 159,377,780	\$ 172,539,406	\$ 285,484,264	\$ 318,946,036	\$ 308,683,736	\$ 267,617,736
5D	TRAVIS CO MUD NO 9	\$ 3,903,341	\$ 3,989,322	\$ 3,830,643	\$ 3,892,105	\$ 3,886,362	\$ 4,239,352	\$ 5,244,079	\$ 5,940,561	\$ 12,825,175	\$ 21,239,521
4H	TRAVIS CO WCID 17 FALNTRUCK (DA)	\$ 300,752,444	\$ 307,983,394	\$ 329,733,572	\$ 368,455,124	\$ 377,899,095	\$ 411,091,850	\$ 537,338,119	\$ 725,722,097	\$ 676,664,793	\$ 555,112,529
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	\$ 118,897,886	\$ 165,929,972	\$ 213,703,234	\$ 256,451,769	\$ 298,034,115	\$ 395,327,074	\$ 574,149,032	\$ 615,933,381	\$ 560,660,040	\$ 526,324,157
9C	TRAVIS CO WCID 17 STEINER RANCH (DA)	\$ 2,389,505,346	\$ 2,476,429,051	\$ 2,550,403,412	\$ 2,622,510,202	\$ 2,613,302,941	\$ 2,979,618,152	\$ 4,915,160,017	\$ 4,946,619,470	\$ 4,612,334,028	\$ 4,274,651,284
10	TRAVIS CO WCID NO 10	\$ 4,154,065,848	\$ 4,362,958,582	\$ 4,759,931,073	\$ 5,067,818,135	\$ 5,119,359,921	\$ 5,867,073,276	\$ 8,299,004,476	\$ 8,657,548,897	\$ 7,597,299,330	\$ 7,848,969,952
17	TRAVIS CO WCID NO 17	\$ 6,463,794,347	\$ 6,984,560,281	\$ 7,632,990,757	\$ 8,005,120,557	\$ 8,184,169,319	\$ 9,341,193,061	\$ 13,871,002,565	\$ 14,413,054,855	\$ 13,637,394,855	\$ 13,123,297,084
18	TRAVIS CO WCID NO 18	\$ 694,129,686	\$ 762,830,067	\$ 842,821,306	\$ 873,518,775	\$ 888,021,608	\$ 1,036,632,300	\$ 1,567,286,278	\$ 1,692,415,555	\$ 1,626,490,844	\$ 1,455,180,130
95	TRAVIS CO WCID NO 19	\$ 229,002,083	\$ 230,696,362	\$ 215,072,039	\$ 231,541,246	\$ 230,244,652	\$ 262,997,813	\$ 384,806,113	\$ 466,562,029	\$ 467,480,975	\$ 434,692,140
37	TRAVIS CO WCID NO 20	\$ 451,938,451	\$ 464,136,325	\$ 473,456,200	\$ 537,518,741	\$ 537,153,492	\$ 654,672,831	\$ 990,388,378	\$ 1,095,548,473	\$ 1,052,155,652	\$ 909,872,069
23	TRAVIS CO WCID POINT VENTURE	\$ 182,263,997	\$ 201,708,395	\$ 227,267,612	\$ 243,928,740	\$ 253,703,780	\$ 319,916,631	\$ 547,860,438	\$ 588,311,770	\$ 511,213,930	\$ 452,709,081
03	TRAVIS COUNTY	\$ 206,750,431,701	\$ 225,117,062,160	\$ 247,786,958,003	\$ 268,798,161,469	\$ 282,832,710,705	\$ 315,990,091,832	\$ 428,056,930,389	\$ 469,324,274,507	\$ 458,609,274,249	\$ 458,487,049,912
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	\$ 206,747,122,744	\$ 225,115,947,630	\$ 247,781,460,144	\$ 268,793,263,829	\$ 282,825,929,740	\$ 315,984,441,544	\$ 428,058,878,391	\$ 469,315,827,635	\$ 458,601,931,751	\$ 458,476,678,247
55	VILLAGE OF BRIARCLIFF	\$ 274,218,510	\$ 290,341,628	\$ 336,472,264	\$ 364,296,586	\$ 368,152,432	\$ 434,503,102	\$ 672,260,683	\$ 752,007,178	\$ 673,445,912	\$ 625,657,410
7F	VILLAGE OF POINT VENTURE	\$ 185,376,512	\$ 204,801,660	\$ 230,456,092	\$ 246,955,755	\$ 256,799,789	\$ 323,122,049	\$ 554,617,405	\$ 594,790,468	\$ 533,065,767	\$ 467,043,619
12	VILLAGE OF SAN LEANA	\$ 60,150,442	\$ 62,161,594	\$ 77,546,324	\$ 77,655,282	\$ 78,222,330	\$ 91,437,199	\$ 139,259,409	\$ 169,970,783	\$ 185,944,534	\$ 174,595,880
7E	VILLAGE OF THE HILLS	\$ 530,360,576	\$ 558,606,311	\$ 580,350,960	\$ 604,645,592	\$ 605,759,434	\$ 705,541,923	\$ 1,117,004,515	\$ 1,127,551,920	\$ 1,053,571,094	\$ 986,622,785
5G	VILLAGE OF VOLANTE	\$ 199,273,027	\$ 210,547,382	\$ 257,883,622	\$ 272,609,571	\$ 275,451,665	\$ 312,427,459	\$ 515,761,301	\$ 501,067,522	\$ 497,511,296	\$ 542,165,343
5H	VILLAGE OF WEBBERVILLE	\$ 29,169,643	\$ 28,186,989	\$ 29,620,541	\$ 31,659,022	\$ 32,689,671	\$ 51,413,704	\$ 68,881,222	\$ 71,937,636	\$ 104,830,787	\$ 106,876,673
32	WELLS BRANCH MUD	\$ 1,302,637,084	\$ 1,414,511,903	\$ 1,519,824,637	\$ 1,586,763,702	\$ 1,549,372,994	\$ 1,727,083,963	\$ 2,351,260,830	\$ 2,419,126,088	\$ 2,215,316,184	\$ 2,257,339,069
6H	WEST TRAVIS CO MUD NO 6	\$ 498,205,425	\$ 527,873,564	\$ 592,948,538	\$ 632,009,066	\$ 658,953,341	\$ 775,893,773	\$ 1,160,163,308	\$ 1,244,785,958	\$ 1,220,376,351	\$ 1,390,532,876
6J	WEST TRAVIS CO MUD NO 8	\$ 181,145,283	\$ 197,411,368	\$ 222,642,308	\$ 218,053,387	\$ 250,070,498	\$ 258,481,092	\$ 287,019,994	\$ 302,929,531	\$ 274,214,501	\$ 270,879,548
7G	WILBARGER CRK MUD NO 1	\$ 44,669,258	\$ 50,563,341	\$ 55,338,547	\$ 79,498,627	\$ 135,825,540	\$ 176,988,326	\$ 261,755,911	\$ 468,567,876	\$ 437,384,311	\$ 437,384,311
7H	WILBARGER CRK MUD NO 2	\$ 7,520,916	\$ 7,520,916	\$ 7,571,916	\$ 7,509,943	\$ 7,509,943	\$ 7,612,875	\$ 13,320,324	\$ 13,320,346	\$ 20,235,666	\$ 27,381,299
3M	WILLIAMSON/TRAVIS MUD NO 1	\$ 120,312,265	\$ 127,161,683	\$ 132,289,694	\$ 141,222,161	\$ 140,732,624	\$ 157,109,437	\$ 251,276,648	\$ 246,600,390	\$ 220,022,320	\$ 205,046,291
2G	WMSN CO WSID DIST 3	\$ 68,628,186	\$ 71,819,281	\$ 79,476,966	\$ 86,559,257	\$ 92,912,323	\$ 109,889,328	\$ 133,590,329	\$ 133,075,954	\$ 132,826,410	\$ 126,895,099
8J	WMSN-TR CO WCID NO 1G	\$ 88,196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ 1,043,825,692,977	\$ 1,140,348,786,973	\$ 1,255,863,453,148	\$ 1,363,528,577,143	\$ 1,439,412,023,963	\$ 1,617,774,363,327	\$ 2,196,956,392,159	\$ 2,407,986,545,119	\$ 2,352,968,109,771	\$ 2,352,905,462,814

SOURCE: Travis Central Appraisal District- Internal Management Reports





DEMOGRAPHIC AND ECONOMIC STATISTICS

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

TABLE 11

Fiscal Year	Travis County Population ⁽¹⁾	Travis County Personal Income (In Thousands) ⁽²⁾	Travis County Per Capita Personal Income ⁽²⁾	Single Family Home Sales in the Austin Area ⁽³⁾	Average Home Price in the Austin Area ⁽³⁾	Travis County Un-employment Rate ⁽⁴⁾
2016	1,224,778	\$ 70,785,189	\$ 57,794	\$ 32,111	\$ 344,028	3.4%
2017	1,247,879	78,515,971	62,920	33,155	364,452	2.9%
2018	1,269,002	85,814,637	67,624	34,800	377,747	2.9%
2019	1,298,572	90,944,757	70,034	35,942	388,236	2.6%
2020	1,333,556	93,506,073	70,118	38,256	418,412	6.2%
2021	1,345,459	106,291,515	79,000	41,867	539,768	3.6%
2022	1,359,129	117,391,525	86,373	36,791	623,721	2.8%
2023	1,366,121	126,859,125	92,861	30,594	580,062	3.4%
2024	1,378,551	134,937,033	97,883	31,216	564,898	3.4%
2025	1,403,265	Information Not Available		30,420	567,893	3.7%

- Sources:**
- (1) City of Austin Demographer
 - (2) Bureau of Economic Analysis, Department of Commerce
 - (3) State Comptroller of Public Accounts
 - (4) Texas A&M University, Real Estate Research Center
 - (5) Travis County, Transportation and Natural Resources Dept.
 - (6) Texas Workforce Commission

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

TRAVIS CENTRAL APPRAISAL DISTRICT
Principal Employers
For 2016 and 2025

TABLE 12

Employer ⁽¹⁾	Product or Service	2025			2016		
		Employees	Rank	Percentage of Total County Employment ^(a)	Employees	Rank	Percentage of Total County Employment ^(b)
State of Texas ⁽²⁾	Government	66,318	1	7.26%	58,122	1	8.25%
The University of Texas/Austin ⁽³⁾	Education, Research	30,547	2	3.34%	26,391	2	3.75%
HEB Grocery Co.	Retail	27,271	3	2.99%	12,198	6	1.73%
Tesla, Inc./ Colorado River Project LLC	Technology Manufacturer	21,191	4	2.32%	-	NR	
City of Austin ⁽⁴⁾	Government	18,234	5	2.00%	15,400	3	2.19%
Dell, Inc.	Electronics	13,000	6	1.42%	13,000	4	1.84%
Federal Government ⁽²⁾	Government	12,671	7	1.39%	11,752	7	1.67%
St. David's Healthcare	Health Services	12,639	8	1.38%	8,598	9	1.22%
Ascension Seton Texas	Health Services	12,635	9	1.38%	10,270	8	1.45%
Austin Independent School District ⁽⁵⁾	Education	11,137	10	1.22%	12,227	5	1.74%
Samsung Austin Semiconductor LLC	Electronics	-			6,074	10	0.86%
		<u>225,643</u>		<u>24.70%</u>	<u>174,032</u>		<u>24.70%</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 913,420 Texas Workforce Commission
(b) Based on total Travis County employment of 704,525 Texas Workforce Commission





OPERATING INFORMATION

TRAVIS CENTRAL APPRAISAL DISTRICT
 Budgeted Full-time Equivalent Employees by Function/Program
 Last Ten Fiscal Years

TABLE 13

<u>Function/Program</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Appraisal	89	89	81.5	82.5	83.5	83.5	80	97	97	99
Information Systems	29	29	29.5	31.5	31.5	29.5	31	38	41	41
Administration/General Operations	14	14	12	11	14	16	32	18	20	25
Total	132	132	123	125	129	129	143	153	158	165

SOURCE: Travis Central Appraisal District 2016 through 2025 Adopted Budgets

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

TRAVIS CENTRAL APPRAISAL DISTRICT
 Actual Full-time Equivalent Employees by Function/Program
 Last Ten Fiscal Years

TABLE 14

<u>Function/Program</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Appraisal	61	76	72.5	81	80	73	93	92	99	94
Information Systems	32	22	24.5	29	22	22	29	34	37	38
Administration/General Operations	9	9	9	13	12	13	16	18	18	28
Total	102	107	106	123	114	108	138	144	154	160

SOURCE: Travis Central Appraisal District 2016 through 2025 payroll reports

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

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

TABLE 15

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Appraisal										
Real property accounts	380,837	388,005	396,129	405,423	413,957	421,144	429,538	436,268	442,690	449,062
Business personal property accounts	43,265	43,325	43,668	43,704	43,353	41,978	42,738	41,434	40,083	38,710
Total property count	424,102	431,330	439,797	449,127	457,310	463,122	472,276	477,702	472,773	487,772
Total Market Value	\$ 203,900,582,596	\$ 223,147,520,227	\$ 245,338,206,315	\$ 266,184,989,892	\$ 281,851,353,216	\$ 314,594,449,350	\$ 428,452,895,722	\$ 461,785,281,787	\$ 449,650,747,833	\$ 456,392,346,544
Change from Prior Year	13.42%	9.44%	20.32%	8.50%	5.89%	11.62%	36.19%	7.78%	-2.63%	1.50%
Permits processed	23,615	25,383	28,193	29,276	30,823	18,445	18,175	17,494	29,560	34,638
New subdivisions added	282	318	317	270	266	269	302	264	239	193
New lots added	6,283	5,881	5,344	10,130	7,214	5,662	6,874	5,575	4,843	6,018
New condos added	544	872	1,325	1,357	908	985	393	396	291	230
New condo units added	2,382	2,253	3,808	3,826	3,127	3,319	2,768	3,017	4,137	3,380
New construction	7,404	7,817	8,065	9,516	9,051	10,386	10,001	8,856	3,321	4,347
Field inspections completed	124,909	149,829	170,128	206,592	227,564	435,072	55,735	52,486	105,685	119,049
Deed transactions processed	22,565	20,928	20,471	21,678	20,081	23,966	42,737	33,827	33,736	28,885
Sales transactions processed	17,470	19,181	18,725	19,265	8,518	17,105	16,157	14,469	12,160	12,090
Exemptions processed	22,565	22,565	22,623	22,429	24,831	28,574	42,151	65,443	30,602	84,381
Revisions processed	26,722	26,540	26,272	25,586	23,687	23,893	25,385	23,657	26,860	27,957
Notices of appraised value mailed	412,268	418,339	426,432	341,382	185,659	450,797	325,567	456,075	462,743	461,224
Support Services										
Homestead	210,285	215,509	218,470	221,638	227,488	224,865	245,969	260,518	262,389	264,060
Over age 65	53,457	56,236	61,357	61,357	63,025	64,992	69,001	72,338	74,862	77,494
Disabled Vet	7,365	7,629	7,944	8,417	8,481	8,669	9,474	9,949	10,415	11,176
Disabled Persons	3,909	3,931	3,945	3,939	3,830	3,725	3,798	3,871	3,758	3,608
Freight Inventory	324	239	267	261	235	239	273	260	209	230
Exempt Properties	12,733	12,817	12,783	13,213	13,158	11,550	11,526	17,163	17,163	16,258
Solar/wind power	2,258	2,570	3,102	4,007	4,133	5,242	6,581	7,720	9,666	10,863
Abatements	4	4	-	-	-	-	-	-	5	8
Low Income Housing	69	76	85	72	76	72	91	93	103	6
Community Land Trust	1	1	2	1	1	1	59	59	68	-
Historical site	521	541	499	550	539	574	545	558	528	481
Pollution control	140	142	139	144	142	143	146	156	152	146
Average Market Value of HS Property	380,231	402,715	432,310	452,650	452,462	527,378	793,331	782,510	726,970	683,813
Average HS Exemption Amount	95,164	97,003	105,090	105,627	96,886	141,242	113,157	124,624	133,345	135,249
Average Taxable Value of HS Property	285,067	305,712	327,220	347,023	355,573	386,136	432,998	474,925	510,501	513,993

SOURCE: Travis Central Appraisal District- Internal Management Reports



DEBT INFORMATION

TRAVIS CENTRAL APPRAISAL DISTRICT**TABLE 16**

Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Notes Payable	Lease Payable	Governmental Activities	Total Primary Government	Debt per Capita (\$/person)
2016	\$ -	\$ -	\$ -	\$ -	\$ -
2017	-	-	-	-	-
2018	-	-	-	-	-
2019	9,840,400	-	9,840,400	9,840,400	7.58
2020	9,506,511	-	9,506,511	9,506,511	7.13
2021	9,162,741	-	9,162,741	9,162,741	6.81
2022	3,049,189	476,832	3,526,021	3,526,021	2.59
2023	2,421,978	483,712	2,905,690	2,905,690	2.13
2024	1,767,236	384,387	2,151,623	2,151,623	1.56
2025	1,083,754	557,357	1,641,111	1,641,111	1.17

SOURCE: Annual Comprehensive Financial Report 2016-2025

NOTES: Prior year Debt per Capita may have been updated due to revised counts from the source.