

# TRAVIS CENTRAL APPRAISAL DISTRICT 2019



## TRAVIS CENTRAL APPRAISAL DISTRICT

Fiscal Year 2019 Adopted Budget

Travis County, Texas

Prepared by:

Travis CAD Finance  
Department

# TRAVIS CENTRAL APPRAISAL DISTRICT

**BOARD OFFICERS**  
BLANCA ZAMORA-GARCIA  
CHAIRPERSON  
BRUCE GRUBE  
VICE CHAIRPERSON



**BOARD MEMBERS**  
THERESA BASTIAN  
TOM BUCKLE  
BRUCE ELFANT  
KRISTOFFER LANDS  
ANTHONY NGUYEN  
ELEANOR POWELL  
JAMES VALADEZ

## **RESOLUTION**

### **TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS COUNTY OF TRAVIS**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR THE GENERAL FUND AND ADOPTING A BUDGET FOR THE TRAVIS CENTRAL APPRAISAL DISTRICT, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2019, AND ENDING ON THE LAST DAY OF DECEMBER, 2019.

**WHEREAS**, the Board of Directors of the Travis Central Appraisal District has appointed Marya Crigler, Chief Appraiser, to prepare and submit a proposed budget to said governing body at the proper time; and

**WHEREAS**, Marya Crigler, Chief Appraiser, has submitted a proposed budget to this governing body on August 27, 2018, for its consideration; and;

**WHEREAS**, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on August 27, 2018, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and;

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of the Travis Central Appraisal District:

Section1: That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Travis Central Appraisal District for the year stated above.

Section2: That the budget hereby approved and adopted shall be made part of the public records of the Travis Central Appraisal District.

Section 3: That all provisions of the resolutions of the Travis Central Appraisal District in conflict with the provisions of this Resolution are, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.

Section 4: That should any word, sentence, paragraph, subdivision, clause, phrase or section of this Resolution be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said Resolution which shall remain in full force and effect.

**DULY RESOLVED AD ADOPTED** by the Board of Directors of the Travis Central Appraisal District on this 27<sup>th</sup> day of August, 2018.

TRAVIS CENTRAL APPRAISAL DISTRICT:

  
Chairman  
Board of Directors

ATTEST:

  
Vice Chairman  
Board of Directors

# Travis Central Appraisal District

*The activities of the Travis Central Appraisal District are governed by the legislature, and the administrative rules adopted by the Comptroller's Property Tax Assistance Division.*

## Our Mission

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

## Our Vision

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

## Our Values

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

## Strategic Goals

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





# Travis Central Appraisal District

Adopted Budget

Fiscal Year 2019

## Board of Directors

Ms. Blanca Zamora-Garcia, Chair  
City of Austin

Mr. Bruce Grube, Vice-Chair  
Travis County

Mr. Ed Keller, Secretary  
Austin ISD

Ms. Theresa Bastian  
Austin ISD

Mr. Kristoffer Lands  
Austin ISD/City of Austin

Mr. Tom Buckle  
West Travis County

Mr. James Valadez  
Travis County

Ms. Eleanor Powell  
City of Austin

Mr. Anthony Nguyen  
East Travis County

Mr. Bruce Elfant  
Travis County Tax Assessor/Collector

Ms. Marya Crigler  
Chief Appraiser

Prepared by the TCAD Finance Department

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# Introductory Section



# TRAVIS CENTRAL APPRAISAL DISTRICT

**BOARD OFFICERS**  
BLANCA ZAMORA-GARCIA  
CHAIRPERSON  
BRUCE GRUBE  
VICE CHAIRPERSON  
ED KELLER  
SECRETARY/TREASURER



**BOARD MEMBERS**  
THERESA BASTIAN  
TOM BUCKLE  
BRUCE ELFANT  
KRISTOFFER LANDS  
ANTHONY NGUYEN  
ELEANOR POWELL  
JAMES VALADEZ

May 9, 2018

Travis County Taxpayers,  
Travis CAD Board of Directors,  
Presiding Officers of all Taxing Entities, and  
Ms. Marya Crigler, Chief Appraiser,  
Travis Central Appraisal District:

I am pleased to present the proposed budget for the Travis Central Appraisal District (the District) for fiscal year 2019. The proposed budget for 2019 totals \$19,486,627, which represents a modest 3.5% increase over the 2018 adopted budget. The proposed and five previous years' budget history compare as follows:

Year	Budget Amount	Percentage Increase
2014	\$ 14,246,848	6.52%
2015	\$ 17,149,799	20.38%
2016	\$ 17,492,994	2.00%
2017	\$ 18,103,517	3.49%
2018	\$ 18,827,658	4.00%
2019	\$ 19,486,627	3.50%

## LOCAL ECONOMY

The Austin region continues to thrive as it enters its eighth straight year of positive trends in real estate and overall economic growth.

Population in the metro area, increasing at a record pace, is driven by strong job growth and an unemployment rate of 2.7% which remains one of the lowest in the country.



The technology sector continues to be the driving force with Fortune 500 companies continuing to move to or expand their operations in Austin. This has had an indirect benefit for smaller businesses and the economy as a whole.

Austin added over 30,000 jobs in 2017 making it among the Fastest Growing of the top 50 Metro Areas.

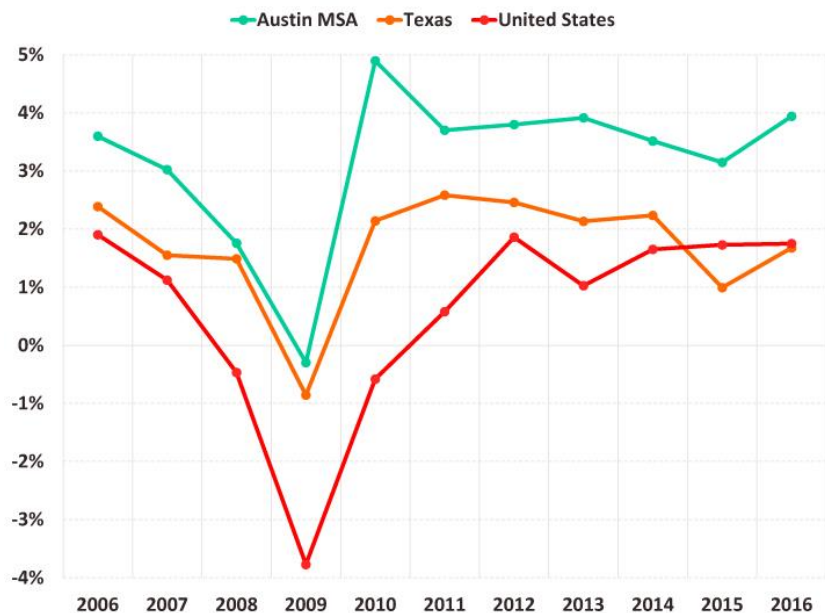
### Fastest Growing Among Top 50 Metro Areas

	Nonfarm payroll jobs Jan. 2018	Jan. 2017-Jan. 2018		Rank
		Difference	Percent Ch.	
Riverside MSA	1,475,300	52,200	3.7%	1
Austin MSA	1,045,200	36,900	3.7	2
Orlando MSA	1,268,700	41,300	3.4	3
Seattle MDiv	1,702,800	54,200	3.3	4
Charlotte MSA	1,188,100	34,800	3.0	5
San Jose MSA	1,104,900	31,600	2.9	6
Jacksonville MSA	695,500	19,700	2.9	7
Sacramento MSA	972,000	25,500	2.7	8
Portland MSA	1,168,400	30,600	2.7	9
Nashville MSA	980,200	25,500	2.7	10

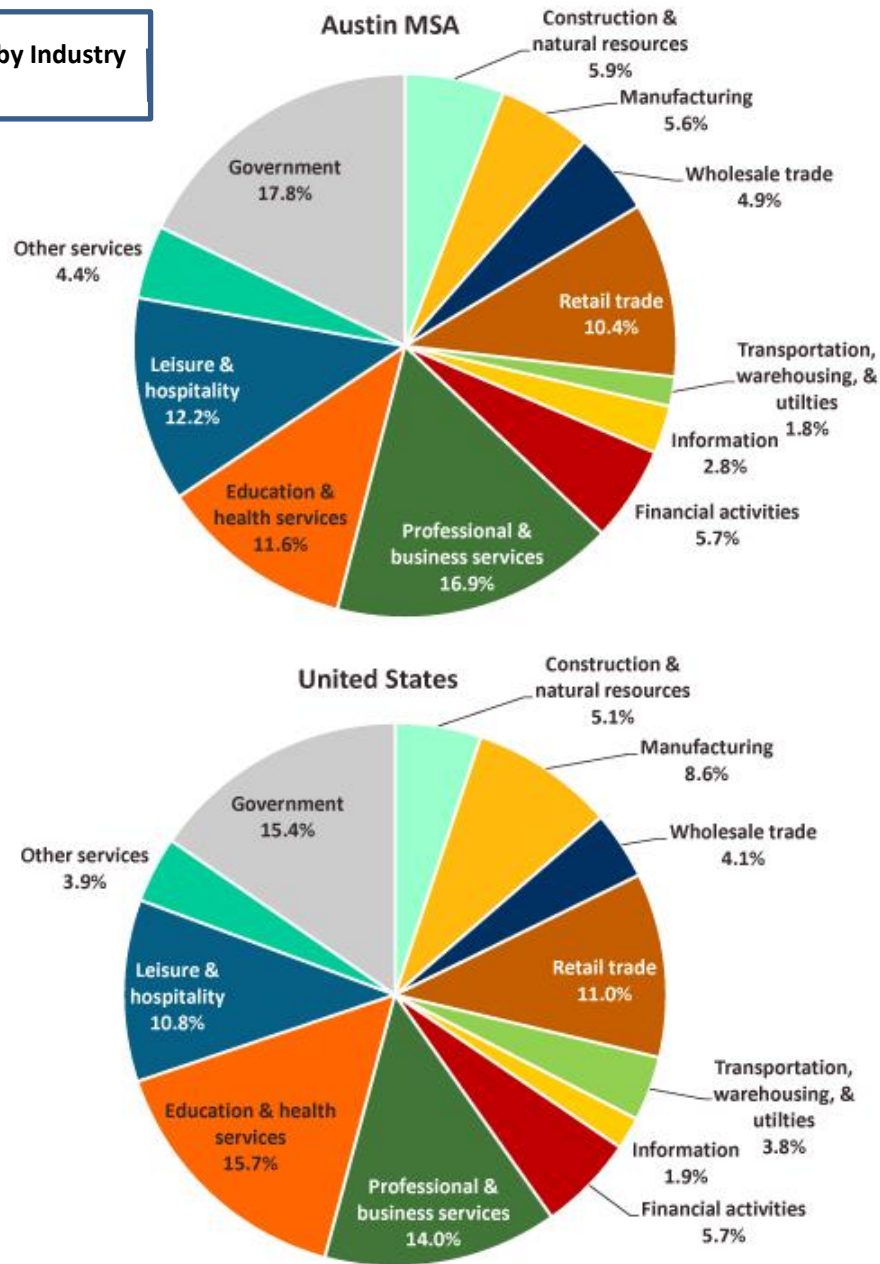
*Data is not seasonally adjusted.*

Source: U.S. Bureau of Labor Statistics, Current Employment Statistics (CES).

### Employment Growth

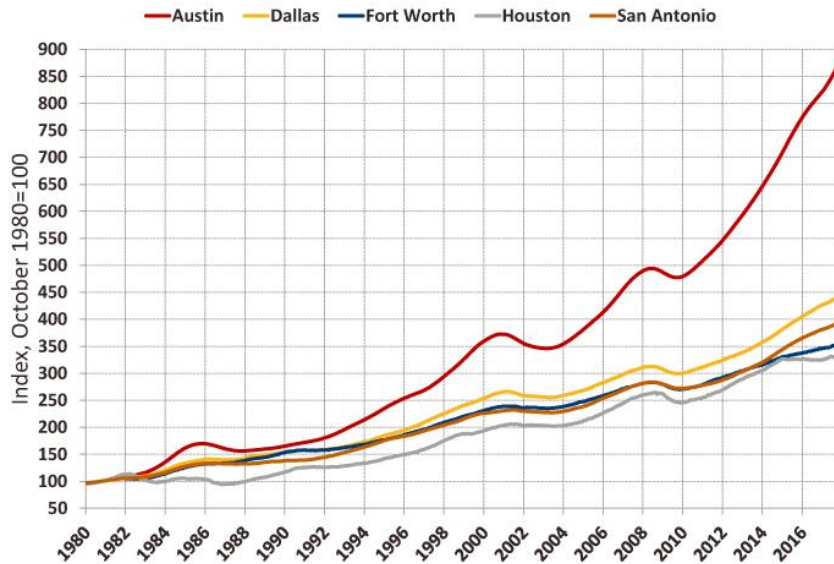


## Employment by Industry



Austin has consistently ranked among the top 50 best performing metro areas. The Federal Reserve Bank of Dallas' Business Cycle Indexes indicates Austin's economic activity expanded at a rapid pace of 7.4% in 2017.

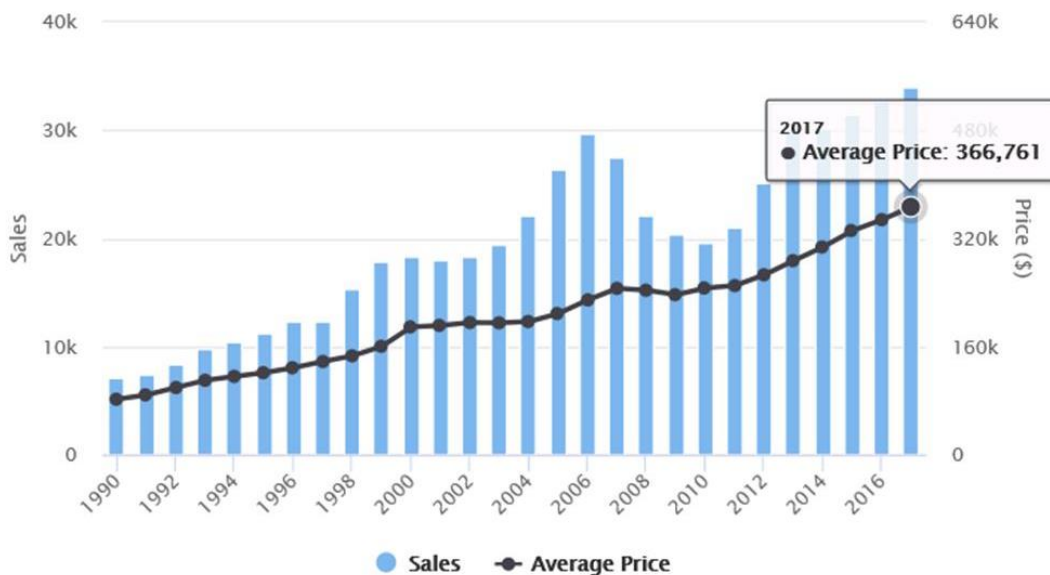
## Business Cycle Index



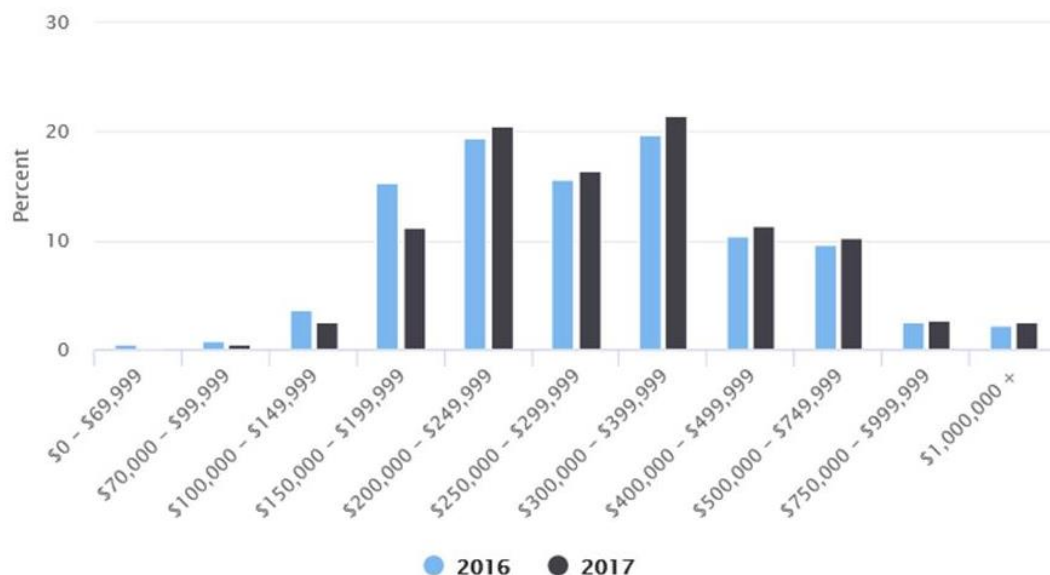
Strong performance across all commercial portfolios is marked by an ever widening gap between decreasing vacancy and increasing rents. This dynamic yielded strong commercial investment gains and appreciating market values.

The supply of housing continues to lag behind strong demand, which is being fueled by the region's job and population growth. 2018 marks the fifth consecutive year that housing supply remained in the 2.0 month range, well below the 6 months considered a stabilized market.

## Home Sales and Average Price



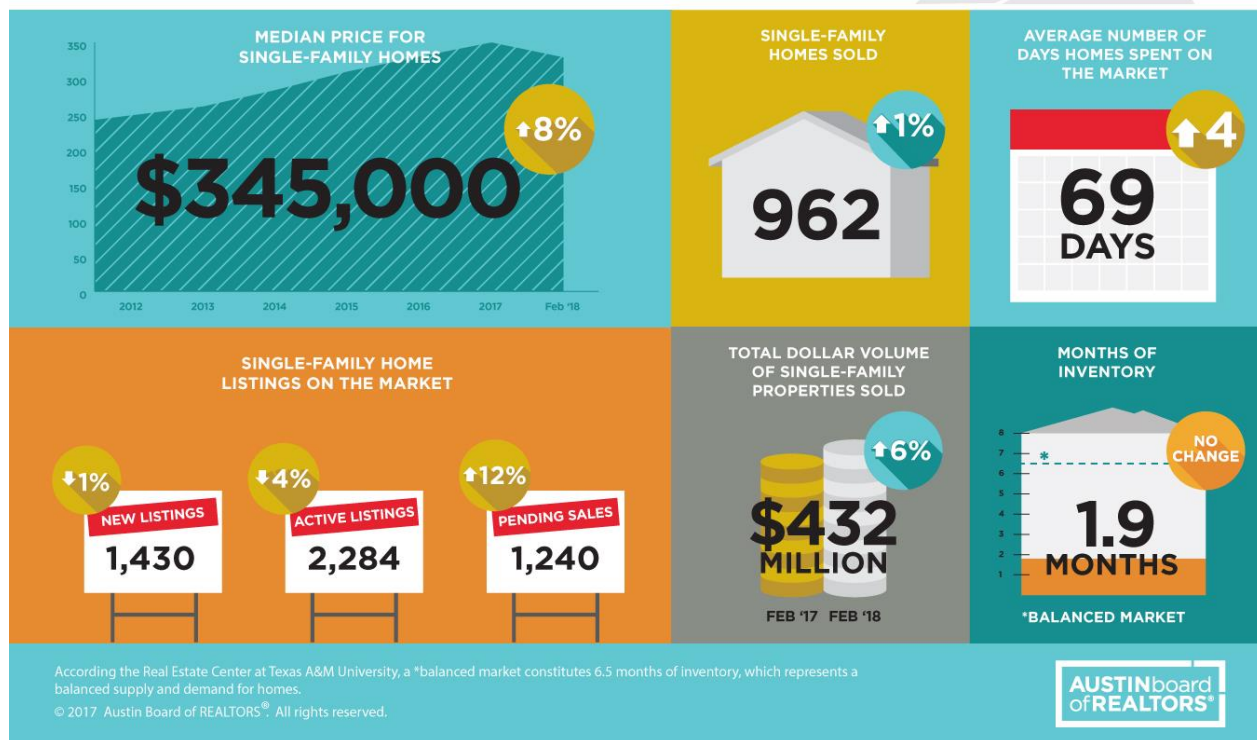
## Price Distribution



## TRAVIS COUNTY

## FEBRUARY 2018 STATISTICS

The statistics below show an accurate picture of how the Austin-area housing market stands. These statistics are for single-family homes compared year-over-year. Visit [ABoR.com/statsfeb18](http://ABoR.com/statsfeb18) for the full press release and other area-specific infographics.





## FACTORS AFFECTING FINANCIAL CONDITIONS

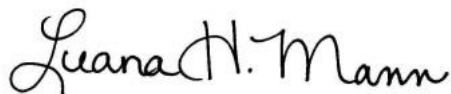
One of the District's three mission critical goals is to certify the appraisal roll timely. In order to do this, a vast majority of properties who file a protest of the appraised value must be resolved. The total number of properties protested has continued to increase 10-15% each year for the past five years, and we expect this trend to continue for the current year. The District has developed a plan to move all formal hearings off-site during the 2018 protest season due to the total number of protests we expect to receive. The District's current building does not have the capacity to hold all of the formal hearings for the properties protested. This is a revolutionary change in the way appraisal districts operate, and being in the state capital, the process is being watched very carefully as a way to legislatively remedy some of the current issues appraisal districts face.

Because of the increased scrutiny and the increased number of protests, the District will continue to make investments in technology that will increase the efficiency and effectiveness of the staff. During 2019, the District will be undertaking a many technology enhancements. As part of the increasing the efficiency and effectiveness of our appraisal staff, the District has become a data repository. The slew of information that the appraisers collect in order to appraise properties is extremely beneficial. Because of this, the District is planning to replace the main server for our appraisal software during 2019 as well as purchase additional storage in our current equallogics system.

While the District has no effect on the affordability of housing in Travis County, the District can continue to educate taxpayers on what affects the affordability of the housing market. The District completed a market survey during fiscal year 2017 and will begin its public outreach program targeting areas of misconception and misunderstanding during 2018. The District has included an increased budget amount for the second year for this educational public outreach.

Should you have any questions about the District's 2019 proposed budget or the budgeting process, please contact Leana H. Mann, Finance & Facilities Director for the Travis Central Appraisal District at (512)834-9317 Ext. 405 or by email at [Lmann@tcadcentral.org](mailto:Lmann@tcadcentral.org).

Respectfully submitted,



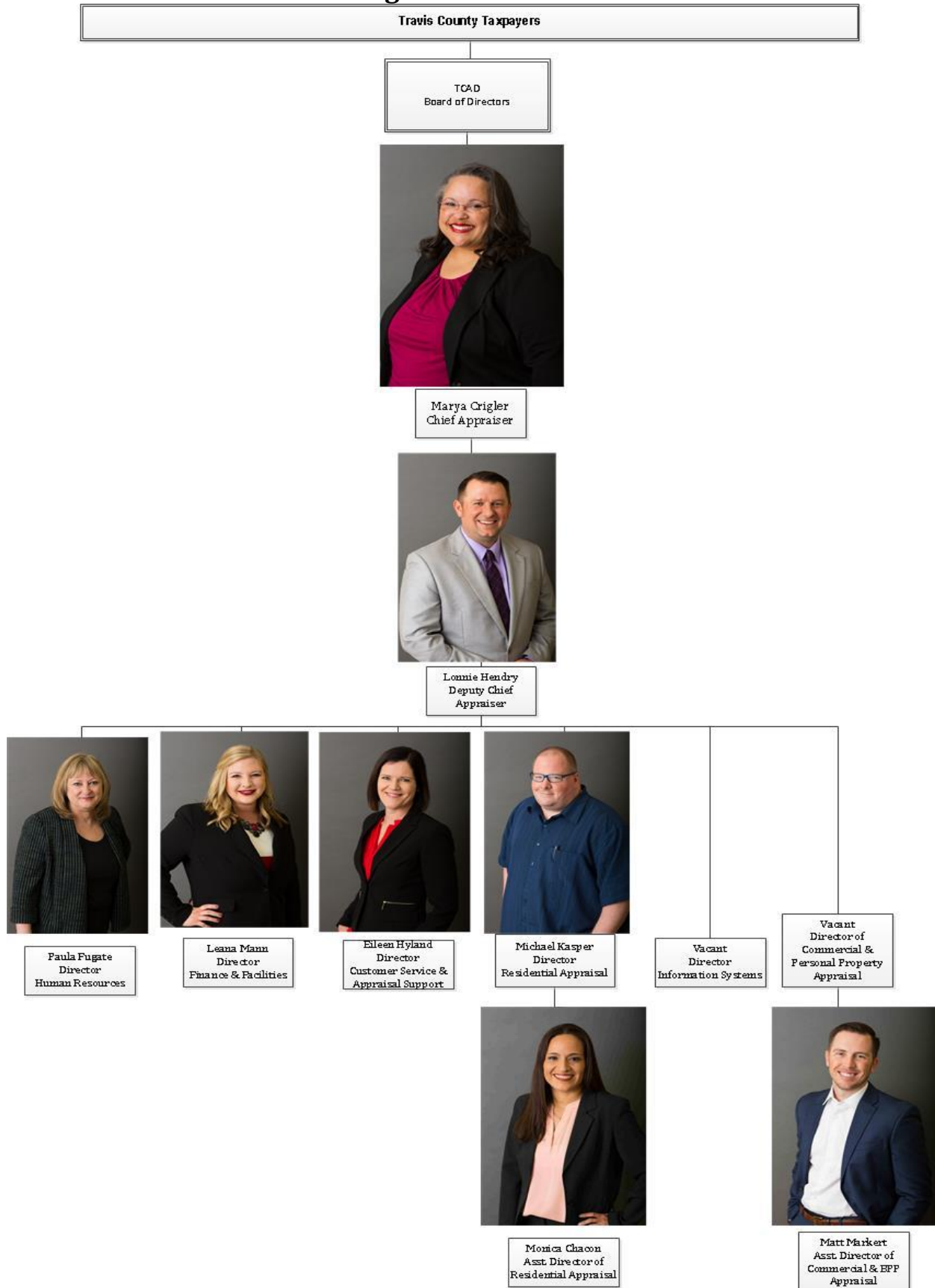
Leana H. Mann, C.G.F.O.  
Finance & Facilities Director  
Travis Central Appraisal District



# TRAVIS CENTRAL APPRAISAL DISTRICT

## Key District Personnel

### Organizational Chart



## TRAVIS CENTRAL APPRAISAL DISTRICT

### Key District Personnel

Chief Appraiser	Marya Crigler
Deputy Chief Appraiser	Lonnie Hendry
Director of Residential Appraisal	Michael Kasper
Asst. Director of Residential Appraisal	Monica Chacon
Director of Commercial and Personal Property Appraisal	Vacant
Asst. Director of Commercial and Personal Property Appraisal	Matthew Markert
Director of Appraisal Support & Customer Service	Eileen Hyland
Director of Information Technology	Vacant
Human Resources Director	Paula Fugate
Finance & Facilities Director	Leana Mann

## Distinguished Budget Presentation Award

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 fiscal year beginning January 1, 2018. 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. We believe that our fiscal year 2019 budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**Travis Central Appraisal District  
Texas**

For the Fiscal Year Beginning

**January 1, 2018**

*Christopher P. Morill*

Executive Director

## Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Travis Central Appraisal District for its comprehensive annual financial report for the fiscal year ended December 31, 2016. This was the sixth consecutive year that the government has achieved this prestigious award. In order to be awarded the Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual 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 comprehensive annual financial report for fiscal year ended December 31, 2017 continues to meet the Certificate of Achievement Program's requirements and we have submitted it to the GFOA to determine its eligibility for another certificate.



Government Finance Officers Association

### Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Travis Central Appraisal District  
Texas**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2016**

*Christopher P. Morrell*

Executive Director/CEO

## Award for Outstanding Achievement in Popular Annual Financial Reporting (GFOA)

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Outstanding Achievement in Popular Annual Financial Reporting award to the Travis Central Appraisal District, Texas for its popular annual financial report (PAFR) for fiscal year 2016. The GFOA established the PAFR Program in 1991 to encourage and assist state and local governments to extract information from the comprehensive annual financial report to produce high quality PAFRs specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance. This award is valid for a period of one year only. We believe that our fiscal year 2017 PAFR continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



Government Finance Officers Association

### Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

**Travis Central Appraisal District  
Texas**

For its Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2016**

*Christopher P. Morrell*

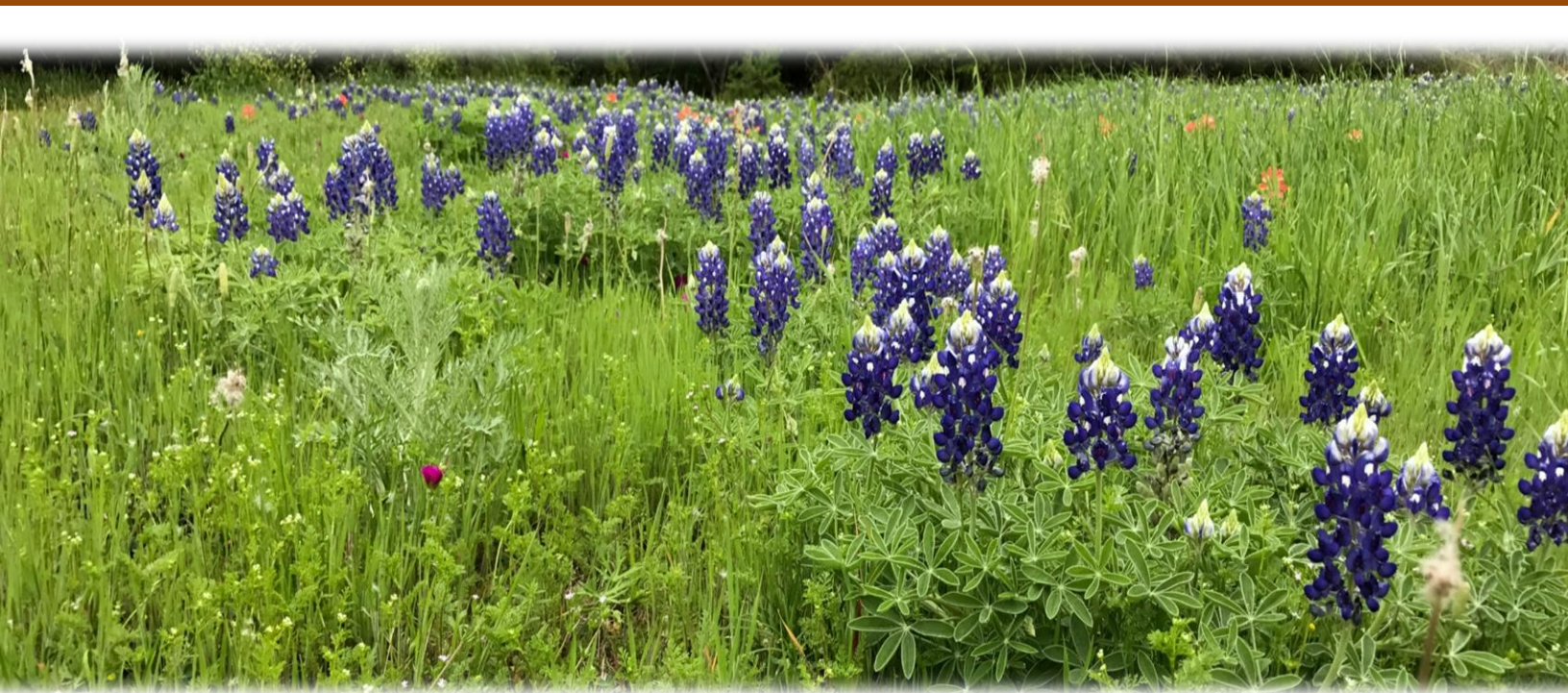
Executive Director/CEO

## Certificate of Distinction

The Government Treasurers' Organization of Texas (GTOT) awarded a Certificate of Distinction to the Travis Central Appraisal District for its investment policy. In order to be awarded the Certificate of Distinction, a government must publish comprehensive written investment policy that meets all program requirements set forth by the GTOT. This is the third consecutive two year period that the District has achieved this prestigious award. A Certificate of Distinction is valid for a period of two years.







# Budget Overview

## HOW DOES THE PROPERTY TAX SYSTEM WORK?



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.
- Local taxing units—city, county, school and special districts—decide how much money they will spend by adopting a budget. Next, the taxing 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. The appraisal district also processes applications for tax exemptions, agricultural appraisals, and other tax relief.
2. Around May 15, the appraisal review board begins hearing protests from property owners who believe their property values are incorrect or who did not get correct 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 each 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.

## TRAVIS CENTRAL APPRAISAL DISTRICT PROFILE

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

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

Travis County 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 in 2017, according to the City of Austin demographer, is estimated to be 1,242,674. In the last five years, the population of Travis County has grown 16%.

## THE ROLE OF THE APPRAISAL DISTRICT

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



The appraisal district is considered a political subdivision and must follow applicable laws such as Open Meetings and Public Information Acts. 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 within the appraisal district using generally accepted appraisal techniques.

## THE PROPERTY TAX CALENDAR



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

## ACCOUNTING BASIS AND CONTROLS

### Accounting Basis

The District reports its financial activities as a special-purpose government. Special-purpose governments are governmental entities which engage in a single government program. Like most governments, special-purpose governments present two types of financial statements: (1) government-wide financial statements and (2) fund financial statements.

The government-wide financial statements report information on all of the activities of the District. Governmental activities generally are financed through charges for services and intergovernmental revenues. The statement of activities reflects the revenues and expenses of the District. The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time the liability is incurred.

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

### Internal Controls

To provide a reasonable basis for making its representations, the District's management team has established a comprehensive internal control framework. This framework is designed to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and that accounting transactions are executed in accordance with management's authorization and properly recorded so that the financial statements can be prepared in conformity with Generally Accepted Accounting Principles (GAAP). The objective of the internal control framework is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by

management. The design and operation of internal controls also ensures that all funds are expended in compliance with applicable laws and regulations.

All internal control evaluations occur within the above framework. During the fiscal year ended December 31, 2017, the District reviewed its internal controls. I believe that the District's internal controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

## FINANCIAL POLICIES & PROCEDURES

The Travis Central Appraisal District (the District) financial policies compiled below encompass the basic framework for the overall financial management of the District. These policies assist the Board of Directors and management with decision-making and provide guidelines for evaluating both the current and long-range financial activities. They are reviewed annually in conjunction with the budgetary process to verify continued applicability and benefit to the District.

The primary objectives of the policies are to provide accountability for cost-effective stewardship of taxpayers' funds through fairly presented financial statements supported by full disclosures.

### **Revenue Policy**

1. **Revenue Recognition-** Revenues shall be recorded on 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.
2. **Daily Deposits-** In accordance with this finance policy, the District shall require weekly deposits of receipts only when the moneys on hand amount to at least \$1,000. Any funds not immediately deposited shall be appropriately safeguarded in a locked file cabinet in the Finance Director's office.
3. **Monitoring Revenue-** District finance staff shall monitor revenues as billed and collected and shall report to the Board of Directors no less than quarterly on any past due or uncollectible amounts.
4. **Authority-** The Finance & Facilities Director shall be responsible for designing, implementing, monitoring, and amending as necessary, accounting procedures, including internal controls, for the billing, recording, and reporting of all revenues of the District in compliance with Generally Accepted Accounting Principles (GAAP) and applicable state laws. Any changes to revenue procedures shall be reported to the Board of Directors at their next regularly scheduled meeting.



### ***Cash Disbursement Policy***

1. **Centralized Purchasing-** The District will operate under a centralized purchasing concept.
2. **Payments-** Local governments and state agencies are required to pay all bills owed within 30 calendar days. The District adheres to this requirement. Any deviations from this requirement are reported to the Chief Appraiser.
3. **Monitoring-** District finance staff shall monitor cash disbursements and report to the Board of Directors at each regularly scheduled meeting all capital asset purchases and any purchases over \$50,000. Specific purchasing limitations are outlined in the cash disbursements section of this finance policy.
4. **Authority-** The Finance & Facilities Director shall be responsible for designing, implementing, monitoring, and amending as necessary, accounting procedures including internal controls, for the requisitioning, purchasing and cash disbursement functions of the district in compliance with Generally Accepted Accounting Principles (GAAP) and applicable state laws. Any change to cash disbursement procedures shall be reported to the Board of Directors at their next regularly scheduled meeting.

### ***Operating Budget Policy***

1. **Planning:** The District will prepare a five-year operating budget projection annually, which will include projections of expenditures for the next five years.
2. **Performance Measures:** The District will integrate performance measures and productivity indicators into its budgetary process whenever feasible.
3. **Periodic Reporting:** The Finance and Facilities Director shall present budget-to-actual financial reports to the Board of directors monthly (or at each board meeting) and bi-weekly to the Chief Appraiser.
4. **Balanced Budget:** The District shall submit a balanced budget wherein budgeted expenditures shall equal budgeted jurisdiction appraisal revenues.

### ***Asset Management and Capital Improvement Policy***

1. **Planning for Operational and Maintenance Costs:** The District shall utilize an equipment replacement schedule to plan major operational and maintenance asset acquisitions on a systematic, comprehensive, and entity-wide basis.

2. **Asset Condition:** The District will maintain all assets at a level adequate to comply with all regulatory requirements and to minimize future replacement and maintenance costs.
3. **Planning:** The District will annually update a ten-year capital improvement program, identifying and describing each capital project along with the estimated cost.
4. **Capitalization:** The District will capitalize all asset cost which are \$1,000 or more and whose useful life is more than one year.
5. **Reporting:** The District will provide reports of expenditures by project to the Board of Directors no less than quarterly.

### ***Cash Management and Investment Policy***

1. **Written Policy:** The District's investment policy must be written and in compliance with all applicable state and local laws. The policy must be reviewed on an annual basis by the Board of Directors and approved through a resolution.
2. **Objectives:** The primary objectives of investment activities, in priority order, shall be preservation of principal, liquidity, and yield.
3. **Periodic Reporting:** The District shall provide monthly investment reports to the Board of Directors.
4. **Treasury Services:** The District shall prepare a Request for Proposal (RFP) for banking services every 2 years, with the option to renew the contract for an additional 2 years.

### ***Accounting Policy***

1. **Authority for Accounting Procedures:** The District will establish and maintain the accounting system according to Generally Accepted Accounting Principles (GAAP) and all applicable state and local laws.
2. **Annual Audit:** An annual audit will be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, and a management letter indicating any suggestions for improvement or areas of concern.

3. **Transparency:** Full disclosure will be provided in the financial statements.
4. **Financial Report:** The District shall prepare a comprehensive annual financial report (CAFR) upon completion of the financial audit, which will be submitted to the Government Finance Officers' Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting award.

### *Accounting Reserves Policy*

1. **Source of Resources:** There shall be deposited, into specific general fund reserve funds, contributions from the general fund in amounts determined by the District Board of Directors.
2. **Operation of Fund:** The budget submission for each year shall include a recommendation for a general fund contribution to established general fund reserve funds. Prior to the end of each fiscal year, the District will prepare a report of any estimated surplus funds. If the Board of Directors decides to do so, a budget amendment will be prepared and approved by the Board of Directors. This budget amendment may allocate any general fund surplus funds to specific general fund reserve funds.
3. **Fund Manager:** The Finance and Facilities Director shall administer all general fund reserve funds within the financial management system, and shall serve as the reserve fund manager.
4. **Reporting:** A report of available reserve fund balances shall be presented to the Board of Directors quarterly at a regularly scheduled board meeting. Per GASB No. 54, all established reserves for the District will be treated as a committed fund balance and will be transfer to the designated fund through approval by the District's Board of Directors.

## BUDGET PROCESS & PROCEDURES

The District is provided very strict guidelines on the budgeting process in the Texas Property Tax Code. This information can be found in Chapter 6.06 of the Texas Property Tax Code and in the appendix of this report. A brief overview of the budgeting process is provided below.

The District begins its annual budgeting process in February. Discussions are held with the Chief Appraiser, the Finance Director and the department directors to discuss what the department's budget needs are for the upcoming fiscal year. Once this information is gathered, the Finance Director prepares the proposed budget based on the Chief Appraiser's directives. In May, the District holds a budget workshop with the Board of Directors, the Chief Appraiser and the Finance Director where the budget is looked at in-depth. The District must send the proposed budget to the presiding officer of each taxing unit no later than June 15<sup>th</sup>.

During this budget workshop, the board of directors makes suggestions along with any taxing units that come to the meeting to discuss the proposed budget. The District then takes the budget and revises it to include the changes made at the meeting. The District must hold a public hearing to adopt the proposed budget no later than September 15<sup>th</sup>. The District must send a notice of the public hearing to the presiding officer of each taxing unit no later than 10 days before the board of director's meeting where the budget will be adopted. The secretary of the board must also post the notice of the public hearing in the county newspaper. The District posts this information in the Austin American Statesman. The budget must be adopted no later than September 15<sup>th</sup>.

Once the budget is adopted, the taxing units have 30 days to file a resolution with the Board of Director's secretary to disapprove the budget, if they deem necessary. If governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving the budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval.

All budget amendments must be presented to the taxing units 30 days prior to the meeting where the board is set to approve the amendment. A budget amendment changes the final amount due from the taxing unit. The District can make line item transfers without notifying the taxing units. The Chief Appraiser has the authority to approve or disapprove any line item transfers. All line item transfers are then presented to the board for approval. Budget line item transfers do not change the final amount of the budget, but simply move budgeted funds from one natural expenditure category to another. Budget line item transfers do not require any additional funds from the taxing units and they do not change the amount of any surplus credited to the jurisdictions at year end.

## BUDGET CALENDAR

### JANUARY 2018

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

#### DATE    SUBJECT

1/1/2018 Beginning of 2018 fiscal year

#### DATE    SUBJECT

2/12/2018 Budget discussion with Chief Appraiser on  
2018 budget

2/19/2018 Meet with division directors

### FEBRUARY 2018

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			

### MARCH 2018

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

#### DATE    SUBJECT

3/1/2018 Mail 2nd quarter invoices to taxing entities

3/2/2018 Budget requests due from department directors

3/31/2018 First budget draft due to Chief Appraiser

#### DATE    SUBJECT

4/16/2018 Second budget draft due to Chief Appraiser

4/30/2018 Final budget draft due to Chief Appraiser

### APRIL 2018

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

### MAY 2018

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

#### DATE    SUBJECT

5/23/2018 Budget workshop with Board of Directors

5/23/2018 Present proposed budget to Board of Directors

#### DATE    SUBJECT

6/1/2018 Mail 3rd quarter invoices to taxing entities

6/1/2018 Mail proposed budget to taxing entities

6/15/2018 Last day to present proposed budget to Board of Dir.

### JUNE 2018

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

JULY 2018						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

DATE      SUBJECT

7/9/2018 Final budget draft to Chief Appraiser

DATE      SUBJECT

8/17/2018 Required budget notice ran in local newspapers  
8/17/2018 Public hearing notice mailed to all taxing entities  
8/27/2018 Public budget hearing  
Board of Directors adopts budget

AUGUST 2018						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

SEPTEMBER 2018						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

DATE      SUBJECT

9/1/2018 4th quarter invoices mailed to taxing entities  
9/15/2018 Final day to adopt 2018 budget  
9/28/2018 Submit budget to GFOA  
9/30/2018 Tax rates are adopted by all taxing units

DATE      SUBJECT

10/15/2018 Mail out final calculation of budget liabilities to  
taxing entities  
10/26/2018 Mail out budget amendment notification to taxing entities

OCTOBER 2018						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

NOVEMBER 2018						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

DATE      SUBJECT

11/26/2018 Budget amendments presented to Board of Directors  
11/26/2018 End of year line item transfers presented at  
Board of Directors meeting

DATE      SUBJECT

12/3/2018 1st quarter 2019 invoices mailed to taxing entities  
12/31/2018 2018 fiscal year-end  
1/1/2019 2019 budget takes effect

DECEMBER 2018						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## STRATEGIC PLANNING

The Travis Central Appraisal District (The District) established a Strategic Plan, referred to as a Three Year Plan, to outline the activities and operations of the District from year to year in anticipation of future projects, funds and resources, technology, legislative changes, and capital improvements.

This Strategic Plan will be reviewed each year to monitor the completion of the tasks outlined and to add another year to the ongoing plan. This will help the District to prepare for the future in an effort to anticipate changes within the appraisal environment. Management staff personnel will be responsible for the development of this plan and will ensure its viability in the tasks that the District is charged.

The Strategic Plan will address five major issues:

- 1) Future Projects
- 2) Funds and Resources
- 3) Technology
- 4) Legislative Changes
- 5) Capital Improvements

The Strategic Plan will become a tool for the final development of the District's Annual Management Plan.

This strategic plan addresses the following key strengths, weaknesses, threats and opportunities for the Travis Central Appraisal District. The SWOT analysis began by conducting an inventory of internal strengths and weaknesses within the appraisal district. The strategic team noted the external opportunities and threats that may affect the organization, based on the economic market and the overall environment. The primary purpose of the SWOT analysis is to identify and assign each significant factor, positive and negative, to one of the four categories, allowing the strategic team to take an objective look at the appraisal district operations. The SWOT analysis is a useful tool in developing and confirming goals, objectives, strategy.

### Strengths:

- Strong management team
- Strong support from sixty-one taxing entities served by the District
- Strong base for recruitment of qualified staff
- Very focused management/staff
- Experienced and proven management and supportive Board of Directors

### Weaknesses:

- Uncertain economic conditions affecting property valuations
- Economic climate of the cities, school districts, county, and special districts
- Retention of qualified staff personnel

### Opportunities:

- Technology advancement can streamline business operations



- Increased efficiencies will result in stronger credibility and support

#### Threats:

- New technology advancements may become too costly
- Economic slowdown could reduce proper funding
- Economic situation could upturn and resources could be limited

Strategic Goal	Planning Goal	Objective	Outcome Measure	Strategy	Output Measure	Efficiency Measure	Responsible Department
Develop appraisals that reflect market value and ensure fairness and uniformity.	Make better utilization of ratio studies when developing market appraisals.	Analyze ratio study statistics by neighborhood and school district weekly during valuation and equalization phases in 2017/2018, and guarantee that sales ratio median levels and weighted mean are between 97 and 102 and COD are between 5 and 15.	Median sales ratio  Weighted mean sales ratio  COD	Maintain an ongoing program of audit and verification activities in support of improved appraisal levels	Number of sales qualified  Number of neighborhood profiles created  Number of school district's reviewed	Number of property protests  Number of value reductions	Residential Appraisal  Deputy Chief of Appraisal
	Improve accuracy and reduce value changes to 5% or less.	Create evidence packets to be used at both information and formal level that support District values and require a higher standard of evidence for informal changes. Train staff to make clear and concise arguments at the ARB to defend the District's values.	Reduction in value changes at informal and formal by 50% from 11% average to 5% or less.	Staff training on defending appraisal values and standards of evidence	Percent value change	Number of property protests  Number of value reductions	Residential Appraisal
	Improve quality and consistency of land values of lakefront property	Correctly identify all lake front property to include lake cove and lake views and consistently apply appropriate land unit prices and modifiers.	Reduction in value formal challenges of land equity on lake front property.	In conjunction with field inspections, utilize aerial photography to identify lake front, lake cove and lake view properties. Utilize GIS mapping and analysis to ensure consistent land values.	Uniformity in COD measures of specific ratio studies	Number of land values updated  Number of property protests based on equity	Residential Appraisal
	Update cost tables of main area and details.	Create a program to regularly update cost tables based on nationally recognized publications adjusted for local economic conditions.	Timely and accurate cost tables	Staff training on use of national publications used to develop cost approach appraisals. Create benchmark properties and test developed cost schedules against researched local cost information. Test land value assignments through allocation by abstraction against researched land values. Create specific procedure manual to document steps taken to update and test cost tables.	Accuracy of cost approach appraisals  Lower market segment adjustments	Number of cost tables updated  Number of benchmark properties tested	Residential Appraisal  Commercial Appraisal
	Software enhancements	Work cooperatively with software vendor True Automation and other PACS metro appraisal district clients to enhance the software to provide greater appraisal and analysis capabilities.	Increased functionality in the PACS software modules	Create a coalition of PACS metro appraisal district clients to leverage the group dynamics to push for focus on Texas clients from True Automation. Schedule and hold quarterly meetings with the metro clients and True Automation decision makers to focus on the common needs of the metro appraisal districts, and enhancements required to complete appraisal tasks and meet legislative requirements.	Co-development commitments from metro clients and True Automation and group consensus on enhancement priorities	Number of co-development projects approved  Number of software requirement documents written and approved  Number of enhancements included in each software release	Information Technology  Chief Appraiser  All Department Directors

Be efficient in business processes and ensure that mission critical tasks are completed in a timely manner with a high level of accuracy.

Strategic Goal	Planning Goal	Objective	Outcome Measure	Strategy	Output Measure	Efficiency Measure	Responsible Department
	Complete the top three mission critical tasks ahead of schedule.	Ensure that mission critical tasks of notices, certification and PTAD studies are completed at minimum one to two weeks prior to statutory deadline.	Percent of accounts noticed at each run date  Certification level of 90% as of July 18.  Local Value Findings or Exceeds Standards finding	Improve Compliance by establishing formal plans, timelines, benchmarks, and monitoring programs to ensure that deadlines are met. Increase individual accountability	Completion date of mission critical tasks	Number of notices mailed at each run date  Number of protests completed	All Departments
	Complete protest as soon as possible after certification.	Ensure that all protests are completed as soon as possible after certification to shift the annual calendar of events and provide more time to appraisal staff to perform discovery and valuation tasks. Increased time to perform discovery and valuation should result in higher accuracy in the appraisal roll and fewer property protests.	Earlier start to discovery and valuation cycles	Select a target date of completion and communicate the date and objective with staff, ARB and agents. Maintain consistency in scheduling of protests hearings to ensure that protests are completed by the target date	Date of completion and percent of open protest	Number of informal hearings held per day  Number formal hearings per day	Commercial Appraisal  Residential Appraisal
	Complete fieldwork and eliminate field work overlap with valuation cycle	Ensure that all field inspections have been completed and that the data entry of the field cards has been completed by February 1	Timely start to valuation cycle	Develop a documented work plan to identify the scope of field work to be completed, evaluate field inspection productivity tasks times and develop a field work plan that recognizes the man hours available for the project. Work plan should include refresher training for appraisers to ensure that work in completed in an accurate manner as well as communicating to the appraisers work productivity expectations. Completion benchmarks should be established to evaluate progress. Regular meetings to ensure progress. Accountability consequences for failing to meet expectations and deadlines. Explore technological solutions such as Austin Energy data and field devices to increase efficiency in the field	Timely start to valuation cycle	Number of field inspections per day Number of field cards processed per day	Commercial Appraisal  Residential Appraisal
	Complete valuation cycle and reduce the number of properties in NOAV runs after April 1st	Ensure that properties are valued and notices are sent in the first NOAV run to be completed between April 1 and April 15	Fewer than 5% of properties noticed in subsequent NOAV runs	Develop a documented work plan of valuation tasks to be completed. Work plan should include research and confirmation of sales data, review of neighborhood designations, assign senior staff to lead valuation teams and include refresher training for appraisers to ensure that work in completed in an accurate manner as well as communicating to the appraisers work productivity expectations. Completion benchmarks should be established to evaluate progress. Regular meetings to ensure progress. Accountability consequences for failing to meet expectations and deadlines.	Percent of properties noticed with each NOAV run	Number of neighborhood profiles completed each week	Commercial Appraisal  Residential Appraisal
	Complete homestead exemption processing within 30 days of receipt of application	Lack of taxpayer compliance with new homestead documentation requirements has become an obstacle to timely processing of the exemptions. Provide more information and alerts to taxpayers to ensure that the appropriate documents are include with the application when first submitted so that staff may process applications upon receipt	Fewer than 5% of exemptions processed after 30 days of receipt	Create additional insert to be included with homestead application reminding taxpayers of the new documentation requirements. Custom print return envelopes with a reminder on back of envelope to include additional documentation. Add additional information on website FAQ reminding taxpayers of additional requirements and create online video detailing requirements.	Percent of exemption applications processed on first receipt	Number of additional documentation letters mailed to taxpayers  Number of exemption applications processed	Customer Service

Strategic Goal	Planning Goal	Objective	Outcome Measure	Strategy	Output Measure	Efficiency Measure	Responsible Department
Collect, create and maintain accurate data.	Field work quality control	Ensure that consistent procedures are followed by all staff and that careful review and consideration is given to each tax parcel appraised	Percent of field card returned for corrections Percent of accounts requesting 25.25(c) or (d) corrections Accuracy of sales ratio studies	Improve quality of data collection by updating procedure manuals' and training staff in procedures, performing quality assurance checks on returned field work, using GIS and other tools for data validation and holding staff accountable for errors discovered	Number of field cards processed Number of errors identified	Average time to process field work	Commercial Appraisal Residential Appraisal
	Neighborhood cleanup	Ensure that neighborhoods are appropriately defined and identified and address population and sample size issues caused by over stratification	Reduction in the number of neighborhoods and increased performance in sales ratio studies	Develop procedures for the definition of neighborhoods and ensure consistent application of the procedures. Procedures should identify characteristics to be considered in the creation of neighborhoods and establish population minimums. Existing neighborhoods of insufficient population size should be combined where practicable. Procedures should also define a plan for annual review of neighborhoods	Number of neighborhoods with insufficient population and sample size	Number of neighborhoods reviewed	Residential Appraisal
	Property classification	Ensure that property classifications are uniform and consistent, and that procedures are followed by all staff and that careful review and consideration is given to each tax parcel appraised	Percent of field card returned for corrections Percent of accounts requesting 25.25(c) or (d) Accuracy of sales ratio studies	Review existing property classification guides to determine applicability in current mass appraisal models and modify classification guide as necessary in context with model and cost tables developed. Create detailed standards manuals for the classification of property. Conduct annual training with appraisers and utilize aerial photography and GIS for data validation and to ensure consistent application of standards and procedures. Develop work plan for quality assurance of property classifications which includes manager review of appraiser classification determinations	Percentage of properties incorrectly classified	Number of properties classified Number of properties classifications corrected by manager	Commercial Appraisal Residential Appraisal
	Sketch Verification	Ensure that improvement size based on property sketches matched actual building footprint	Increased accuracy and consistency in property sketches and area calculations	Utilize aerial photography and GIS to overlay existing improvement sketches on top of current orthophotography to identify improvements where the sketch dimensions are incorrect or where property additions have been missed	Percentage of properties with size corrections	Number of sketches pinned to map Number of changes or inspections identified	Residential Appraisal Appraisal Support

Strategic Goal	Planning Goal	Objective	Outcome Measure	Strategy	Output Measure	Efficiency Measure	Responsible Department
Ensure that the District maintains a highly educated, motivated and skilled workforce.	Increase training opportunities	Ensure that district staff receives sufficient training in their mission critical duty skills to include customer service, exemption administration, programming and technology, record maintenance, mapping, and basic and advance training in appraisal theory and practice. In addition to attaining Registered Professional Appraiser certification appraisal staff should be encouraged to attain IAAO and Appraisal Institute certifications	Increased number of appraisal staff with RPA, IAAO, AI certifications	Increase training budget for external courses and provide more internal training opportunities	Percentage of employees attaining certifications	Number of classes attended Number of internal training sessions offered Number of certifications awarded	All Departments
	Management training	Provide management training program to increase effectiveness and efficiency of managers	Increased ability of managers to create functional teams, manage projects, meet deadlines, and handle employee relations	Provide internal training on the following topics: Systems thinking, project management, delegating, teamwork, motivating staff, effective feedback, documenting discipline, and dealing with conflict		Number of internal training sessions offered Number of projects completed Number of employee coaching's	All Management
	Cross departmental training	Create a knowledgeable workforce that can assist each other and taxpayers without "governmental shuffle" by providing cross departmental training so that staff may answer basic questions and, if not able to answer, will be able to re-direct questions to the appropriate resource	Increased knowledge and understanding by staff of all phases of appraisal cycle, responsibilities, and district procedures and policies	Provide opportunities for related departments to cross train staff to create a greater understanding amongst staff of the full requirements of the appraisal district and how each division plays a role. Newly hired staff should spend at minimum one week on Customer Service and GIS divisions. Clerical staff should go out in the field with appraisers to understand the field inspection process and appraisers should train on data entry to understand the importance of accurate and complete field card notes	Decreased the number of tasks and taxpayers transferred between departments		All Departments
	Employee retention	Ensure that the district is able to retain long term employees that have developed a lot of institutional knowledge and skills	Increased average length of employments and increase percentage of skilled workers retiring from the district	Review employee salaries and benefit packages to ensure that the district can remain competitive in the market. Benefits would include retirement packages, health insurance, and sick and vacation time. Review employee reward and recognition programs such as service awards and district sponsored morale events. Explore non-monetary rewards such as flexible work schedule and telecommuting		Tenure of employees leaving district service	All Departments
	Successful planning	The population of the senior management is aging and several division directors in key positions are currently, or soon will be, eligible for retirement. Efforts first must be made to retain these employees as long as possible; however, the decision to retire is a personal choice and should be respected and treated with dignity. Regardless of retirement status institutional knowledge from key employees needs to be documented and transferred to the next generation of leaders	A well informed and trained staff ready to assume leadership responsibilities	Directors and managers should document annual work plans which include tasks and deadlines that may not be included in departments general procedure manuals. Directors should identify staff with leadership potential and offer mentoring and training opportunities that will allow these staff members to become prepared to assume leadership responsibilities in the future	Documented work plans		All Departments
	Technology and facilities	Provide employees an appropriate work environment with adequate equipment and space to work efficiently		Create an equipment replacement schedule to ensure employees are given current technology and are able to work efficiently as possible. This schedule includes servers, SAN, network equipment, workstation, and peripheral equipment and software replacement. Employee workstations and office productivity software are scheduled to be replaced in 2013 and servers are scheduled for replacement in 2014. District facilities were remodeled in 2009-2011 to provide ergonomic cubicle furniture; however, there is limited space for additional employee growth. The district should research potential growth solutions such as additions to the existing building, satellite offices, or relocation to new facilities and develop recommendations based on growth projections.	Documented work plans	Number of PCs replaced	Information Technology  Administration

Strategic Goal	Planning Goal	Objective	Outcome Measure	Strategy	Output Measure	Efficiency Measure	Responsible Department
Provide customer service that is courteous, professional and accurate.	Emphasize customer service	Providing excellent customer service should be a recognized goal of every employee in the district	Percentage of surveyed customers expressing overall satisfaction with services received	Improve services delivered to our internal and external clients through employee training. Annual and mandatory training for all staff in customer service shall be conducted. Employees will be informed of expectations and phone calls, meetings and protest hearings will be audited by managers to ensure the highest level of customer service is attained	Number of customer complaints and compliments received	Number of customers assisted	All employees
	Measure customer service feedback	Attain highest rating possible from those we serve as evidence by feedback provided through interviews, surveys, cards, letters or any other measuring device used in the agency	Percentage of surveyed customers expressing overall satisfaction with services received	Customer service cards will be placed at the reception desk in each departments and customers will be encouraged to complete the surveys. The cards will be designed to measure the type of assistance (phone, online, at office), who the customer interacted with (customer service representative, appraiser...) and the level of satisfaction with the staff members courtesy, professionalism, knowledge, communication, resolution of the issue and overall satisfaction	Number of customers surveyed Number of customers served		All employees
	Provide additional online resources to taxpayers	Provide information and resources to taxpayers that will be educational and convenient	Percentage of surveyed customers expressing overall satisfaction with services received	Improve services delivered to our internal and external clients through the districts website, to include; better mapping and property search functionality, ability to file renditions, homesteads and fiduciary online, providing notices of appraised value, improved online protests including rescheduling capabilities, and a series of informational videos covering topics such as homestead applications, mass appraisal procedures, field inspections, and property protests	Percentage of customers getting information from website rather than phone call of office visit		Information Technology

## OVERVIEW OF SIGNIFICANT BUDGET ITEMS

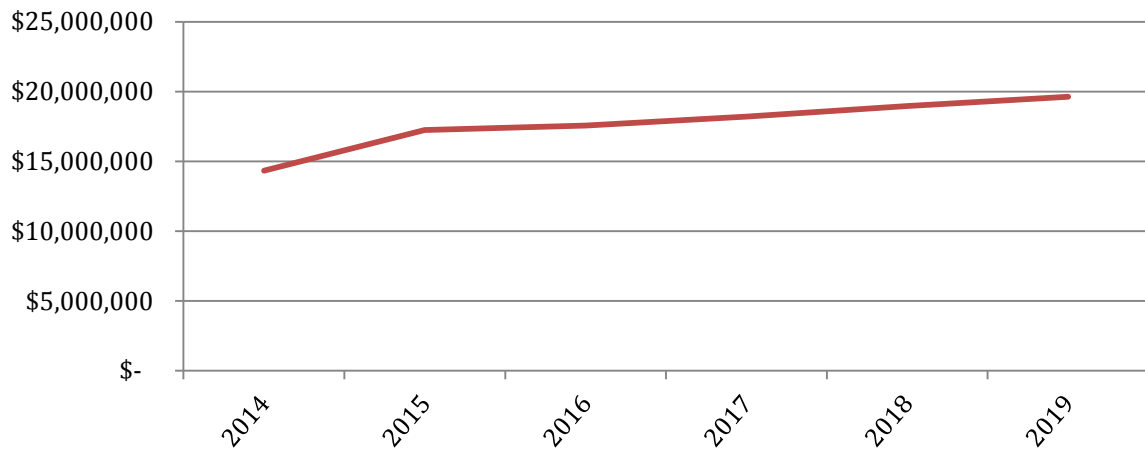
The revenue budget for fiscal year 2019 is \$19,631,627. Since the District uses a balance budget policy, budgeted assessments to the taxing units must equal budgeted expenditures. Budgeted assessments to the taxing units and budgeted expenditures both total \$19,486,627. The additional \$145,000 in the revenue budget is for miscellaneous income. This is income that the District is allowed to keep from year to year for charges for services, investment income, and other miscellaneous income items.

If the District has a surplus of revenues over expenditures from the preceding year's budget, the District must reduce the current budget allocation to each taxing unit proportionately for the year that the surplus is from. This is shown as a refund of appraisal assessments and is a contra revenue account, which consequently reduces budgeted revenues required by the taxing units for that fiscal year. For fiscal year 2018, the District does not expect to have any surplus funds credited back to the taxing units.

The table and graph below show the total budgeted revenues by source for the fiscal year 2019 budget and the previous five years budget history.

<b><i>Revenue Budget History FY 2014-2019</i></b>						
	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>
Budgeted revenues:						
Appraisal assessments	\$14,246,848	\$17,149,799	\$17,492,994	\$18,103,517	\$18,827,658	\$ 19,486,627
Other revenue	86,500	83,000	83,000	110,000	145,000	145,000
Total budgeted revenues	<u>\$14,333,348</u>	<u>\$17,232,799</u>	<u>\$17,575,994</u>	<u>\$18,213,517</u>	<u>\$18,972,658</u>	<u>\$ 19,631,627</u>
Increase in Budgeted Revenues	<u>7.17%</u>	<u>20.23%</u>	<u>2.00%</u>	<u>3.63%</u>	<u>4.17%</u>	<u>3.47%</u>

### Budgeted Revenues by Year

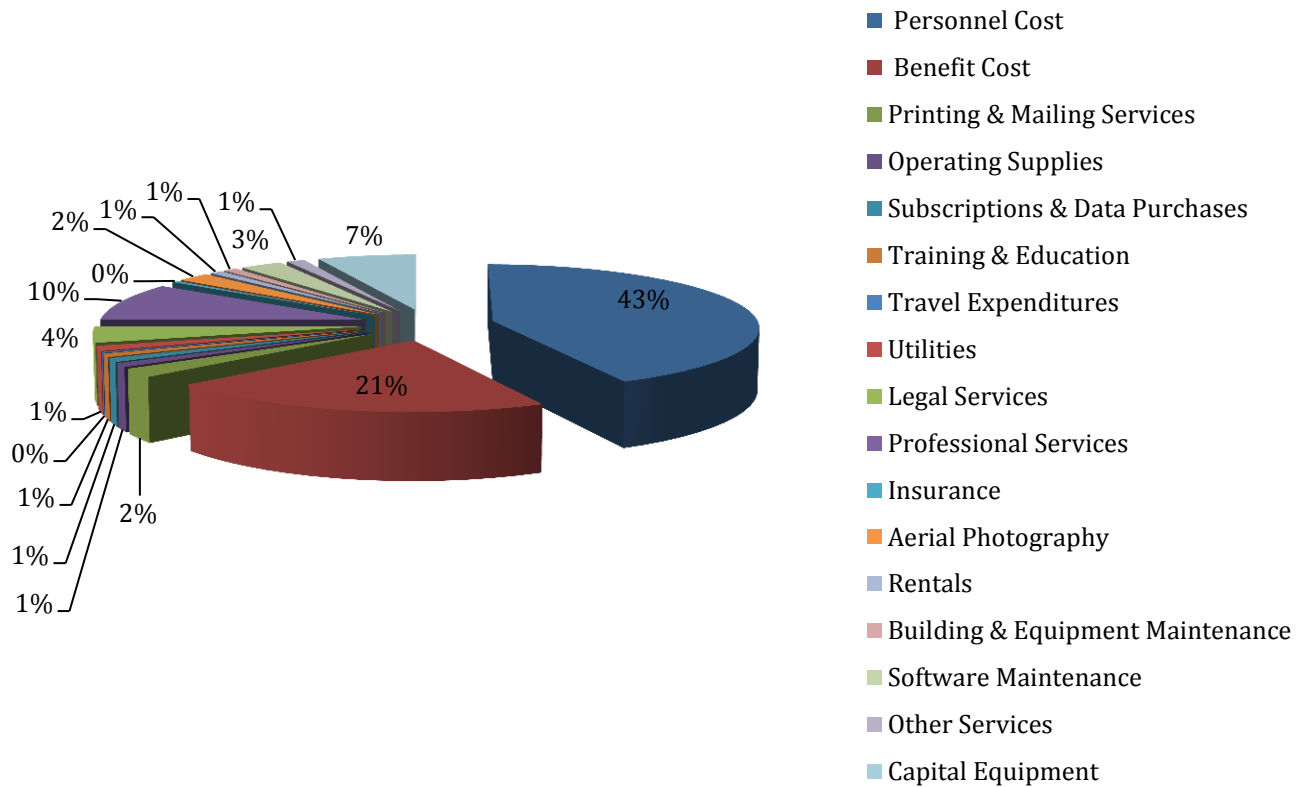


Expenditures are broken down by natural expenditure category. The District has 17 different categories that it budgets for annually. A comparison of the 2019 and 2018 budget by category is provided on the following page.

<i><b>Expenditures by Category FY 2019 v. FY 2018</b></i>						
	<b><u>2019 Budget</u></b>	<b><u>2018 Budget</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>	<b><u>2017 Budget</u></b>	<b><u>2017 Actual</u></b>
Expenditures by Function:						
Personnel Cost	8,337,693	7,947,826	389,867	4.91%	8,299,674	7,660,609
Benefit Cost	4,145,871	3,812,072	333,799	8.76%	3,914,726	3,447,906
Printing & Mailing						
Services	443,395	460,470	(17,075)	-3.71%	440,778	389,854
Operating Supplies	202,750	205,010	(2,260)	-1.10%	251,150	169,760
Subscriptions & Data						
Purchases	199,330	151,513	47,817	31.56%	134,938	130,242
Training & Education	177,730	165,340	12,390	7.49%	197,155	151,149
Travel Expenditures	48,850	46,350	2,500	5.39%	42,990	53,916
Utilities	263,525	214,260	49,265	22.99%	214,260	212,177
Legal Services	824,250	949,250	(125,000)	-13.17%	1,762,375	564,094
Professional Services	1,876,015	1,153,635	722,380	62.62%	687,003	745,726
Insurance	82,500	88,000	(5,500)	-6.25%	104,500	62,570
Aerial Photography	442,297	460,000	(17,703)	-3.85%	215,226	-
Rentals	172,220	314,250	(142,030)	-45.20%	61,310	65,424
Building & Equipment						
Maintenance	189,189	368,636	(179,447)	-48.68%	216,461	139,862
Software Maintenance	557,328	913,284	(355,956)	-38.98%	904,306	1,206,626
Other Services	235,890	250,815	(14,925)	-5.95%	261,765	214,573
Capital Equipment	1,287,795	1,326,947	(39,152)	-2.95%	394,900	500,000
Total Expenditures	<u>\$19,486,627</u>	<u>\$18,827,658</u>	<u>\$ 658,970</u>	<u>3.50%</u>	<u>\$18,103,517</u>	<u>\$ 15,714,488</u>



## Expenditures by Category



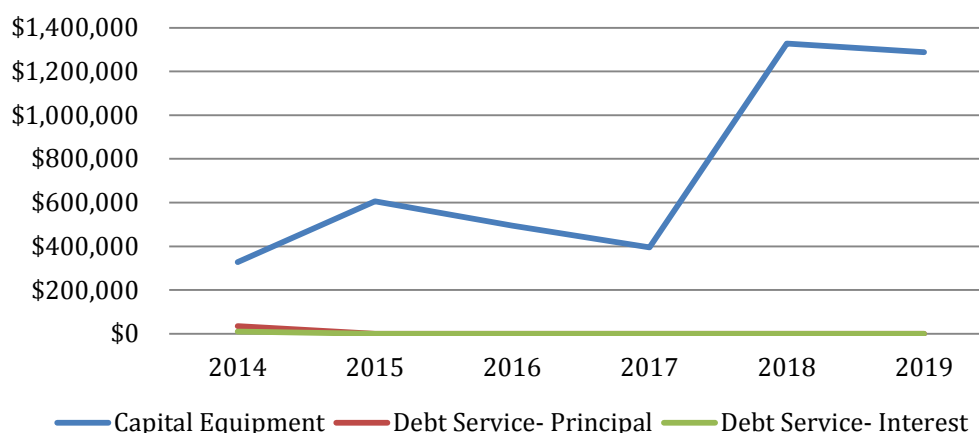
Three general ledger accounts combine to make the capital expenditures category: (1) capital equipment, (2) debt service- principal, and (3) debt service- interest. Capital equipment is any fixed asset whose cost is over the capitalization threshold and has a useful life greater than one year. The District has established a capitalization threshold of \$1,000 or more. Under the modified accrual basis of accounting, capital equipment is expensed in the period in which it is purchased. When preparing government-wide financial statements, adjusting entries are made to account for the depreciation of capital equipment, since the government-wide statements use the full accrual basis of accounting.

Debt service principal and interest are treated similarly to the capital equipment account. Under the modified accrual basis of accounting, all debts should be expensed in the period that they are incurred. However, debt is typically a long-term liability and must be adjusted when converting to the government-wide statements, which use the full-accrual basis of accounting.

The table and graph below outline the capital expenditures & debt category for the fiscal year 2019 and the previous five fiscal years budget histories.

<b><i>Capital Expenditures FY 2014-2019</i></b>						
	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>
Capital Expenditures:						
Capital Equipment	\$327,047	\$606,000	\$493,872	\$394,900	1,326,947	1,287,795
Debt Service- Principal	34,012	-	-	-	-	-
Debt Service- Interest	10,240	-	-	-	-	-
Total Capital Expenditures	<u>\$ 371,299</u>	<u>\$ 606,000</u>	<u>\$ 493,872</u>	<u>\$ 394,900</u>	<u>\$ 1,326,947</u>	<u>\$ 1,287,795</u>

## Capital Expenditures



The following table provides a comparison of the major revenue sources and major expenditure categories for fiscal year 2019 and 2018.

<b><i>Budget Comparison FY 2019 v. FY 2018</i></b>						
	<b><u>2019 Budget</u></b>	<b><u>2018 Budget</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>	<b><u>2017 Budget</u></b>	<b><u>2017 Actual</u></b>
Appraisal assessments	\$19,486,627	\$ 18,827,658	\$ 658,969	3.5%	\$ 18,103,517	\$ 17,791,989
Other revenue	145,000	145,000	-	0.0%	110,000	211,739
<b>Total budgeted revenues</b>	<b>\$19,631,627</b>	<b>\$ 18,972,657</b>	<b>\$ 658,969</b>	<b>3.5%</b>	<b>\$ 18,213,517</b>	<b>\$ 18,003,728</b>
<b>Expenditures by Category:</b>						
Personnel Cost	8,337,693	7,947,826	389,867	4.9%	8,299,674	7,660,609
Benefit Cost	4,145,871	3,812,072	333,799	8.8%	3,914,726	3,447,906
Printing & Mailing Services	443,395	460,470	(17,075)	-3.7%	440,778	389,854
Operating Supplies	202,750	205,010	(2,260)	-1.1%	251,150	169,760
Subscriptions & Data						
Purchases	199,330	151,513	47,817	31.6%	134,938	130,242
Training & Education	177,730	165,340	12,390	7.5%	197,155	151,149
Travel Expenditures	48,850	46,350	2,500	5.4%	42,990	53,916
Utilities	263,525	214,260	49,265	23.0%	214,260	212,177
Legal Services	824,250	949,250	(125,000)	-13.2%	1,762,375	564,094
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Insurance	82,500	88,000	(5,500)	-6.3%	104,500	62,570
Aerial Photography	442,297	460,000	(17,703)	-3.8%	215,226	-
Rentals	172,220	314,250	(142,030)	-45.2%	61,310	65,424
Building & Equipment						
Maintenance	189,189	368,636	(179,447)	-48.7%	216,461	139,862
Software Maintenance	557,328	913,284	(355,956)	-39.0%	904,306	1,206,626
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Capital Equipment	1,287,795	1,326,947	(39,152)	-3.0%	394,900	500,000
<b>Total Expenditures</b>	<b>\$19,486,627</b>	<b>\$ 18,827,658</b>	<b>\$ 658,970</b>	<b>3.5%</b>	<b>\$ 18,103,517</b>	<b>\$ 15,714,488</b>

## DETAILED BUDGETARY ITEMS

The fiscal year 2019 proposed budget for the District's one and only fund, the general fund, is \$19,486,627, a modest 3.5% increase from the fiscal year 2018 budget.

	<b>FY 2019 Proposed Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
General Fund	\$ 19,486,627	\$ 18,827,658	\$ 658,969	3.50%

Information on significant budgetary increases are provided on the following page.

(The ARB expenditures have been removed from the totals and shown as a department total to compare fiscal year 2018 with fiscal year 2019.)

GL Account Title	2019 Budget	2018 Budget	\$ Change	% Change	2017 Budget	2017 Actual
Health Insurance	1,823,356	1,517,894	305,462	20.12%	1,000,445	1,127,458
Dental Insurance	86,193	61,729	24,464	39.63%	44,124	66,303
Books, Publications, Subscriptions	199,330	151,513	47,817	31.56%	129,285	130,242
Internet	80,245	32,300	47,945	148.44%	29,900	30,619
Professional Services	1,462,980	641,100	821,880	128.20%	243,459	384,186

**Health Insurance:** The District is proposing a retiree healthcare option. The District has never issued a cost of living adjustment (COLA) for the District's retirees. The cost of living has increased substantially since 1991 when the District joined TCDRS. The District is proposing to offer retirees who have worked for the District at least 10 years and meet the retirement requirements from TCDRS a healthcare option. Retirees who are not Medicare eligible (under age 65) would be allowed to remain on the District health insurance until they reach retirement age. Retirees who are eligible for Medicare would be provided a group Medicare supplement. The District will contribute to each plan based on the years of service. The estimated monthly cost of the Medicare supplement is \$250 per retiree.

Not Medicare Eligible		Medicare Eligible	
Yrs. Of Service	% of District Contribution	Yrs. Of Service	% of District Contribution
10-20 Years	50%	0-10 Years	0%
20+ Years	100%	10+	80%

**Dental Insurance:** The District is anticipated a 25% increase in dental premiums in 2019. The District received an initial increase in 2018 of 40%, but was able to negotiate with other providers to receive a lower rate. However, the District anticipates that the new provider will increase our rates during the second year of our contract. The District also implemented a dental HRA plan in 2017 where employees can submit eligible out-of-pocket dental expenses for reimbursement. The District increased this line item budget amount to be consistent with 2017 actual expenditures.

**Books, Publication, Subscriptions, Databases:** The District has focused on obtaining data sources to gather necessary information to complete our mission critical task of appraising and sending a notice to each property owner in Travis County. In order to maintain this level of accuracy, additional data sources must be mined.

**Internet:** As the District plans to move to a more cloud based CAMA software, additional bandwidth will be required from our internet service provider (ISP).

**Professional Services:** The District plans to contract with IT developers to enhance the CAMA software that we use in our appraisal practices. We are currently limited in our current building to add additional staff. Taking advantage of information technology will increase the efficiency of our appraisers allowing us to complete more work with less employees. This type of service was previously accounted for in the software maintenance budget line item but is not be provided as software as a service and accounted for under professional services.

Information on significant budgetary decreases are provided below.

(The ARB expenditures have been removed from the totals and shown as a department total to compare fiscal year 2018 with fiscal year 2019.)

GL Account Title	2019	2018	\$ Change	% Change	2017	2017 Actual
	Budget	Budget			Budget	
BOD	25,500	37,500	(12,000)	-32.00%	57,040	22,256
Legal & Attorney- Personnel	10,000	20,000	(10,000)	-50.00%	35,000	4,041
Arbitration Refunds	35,000	50,000	(15,000)	-30.00%	28,125	19,150
Legal Fees- Expert Witness/Reports	150,000	250,000	(100,000)	-40.00%	250,000	58,895
Appraisal Services	362,820	462,820	(100,000)	-21.61%	508,820	311,508
Rental- ARB Protest Season	100,000	250,000	(150,000)	-60.00%	-	-
Repair & Maintenance- Equipment	91,049	263,916	(172,868)	-65.50%	117,901	59,801
Building Maintenance	50,660	56,600	(5,940)	-10.49%	34,120	42,037
Software Maintenance	557,328	913,284	(355,956)	-38.98%	1,191,934	1,206,626

**Board of Directors (BOD):** The District decreased the Board of Directors (BOD) line items to be more in line with actual expenditures of \$22,256 in FY 2017.

**Legal & Attorney- Personnel:** The District's legal expenditures for administrative and personnel matters have been steadily decreasing over the last five year. The District decreased the line item to be more in line with actual expenditures.

Fiscal Year	Actual Expenditures	\$ Change
2013	\$ 43,332	\$ 23,112
2014	\$ 32,375	\$ (10,957)
2015	\$ 14,290	\$ (18,086)
2016	\$ 6,980	\$ (7,310)
2017	\$ 4,041	\$ (2,939)

**Arbitration Refunds:** The District increased the 2017 arbitration budget in anticipation of the legislation that increased the number of properties eligible for arbitration; however, the District did not experience a large increase in arbitrations during the 2017 fiscal year so the budget line item was decreased to prior year amounts which are more consistent with actual experience.

**Legal Fees- Expert Witness:** The District decreased this line item budget to be more consistent with actual expenditures in fiscal year 2017 of \$58,895. The District does anticipate this line item to increase over actual expenditures during 2019 due to the processes changes of obtaining an expert report prior to any mediation.

**Appraisal Services:** The District decreased the total budget amount of fee appraisals by \$100,000 to be more in line with actual cost. As we obtain more data to input into our appraisal models, we have been able to obtain slightly fewer fee appraisals to calibrate that model. The total budget for fee appraisals in fiscal year 2019 is \$250,000.

**Rental- ARB Protest Season:** The District's first year doing off-site formal hearings began in June 2018. The initial set-up costs were included in the 2018 budget and were removed for the 2019 budget.

**Repair & Maintenance- Equipment:** The District re-categorized the VMware support/maintenance contract for the Virtual Desktop Integration (VDI) to software maintenance. This expenditure was previously accounted for under the repair & maintenance-equipment line item, but is actually software maintenance.

**Building Maintenance:** The District plans to replace 4 A/C units during fiscal year 2019 which will reduce the amount of maintenance cost we currently pay to our a/c and heating vendor. The District has realigned this budget item with actual expenditures of \$42,037 in fiscal year 2017.

**Software Maintenance:** The District plans to contract with IT developers to enhance the CAMA software that we use in our appraisal practices. This type of service was previously accounted for in the software maintenance budget line item but is not be provided as software as a service and accounted for under professional services.

## CAPITAL EXPENDITURES BUDGET

In governmental accounting, an expenditure is considered to be a capital expenditure when the asset is a newly purchased capital asset or an asset improvement that extends the useful life of an existing capital asset. The Governmental Accounting Standards Board (GASB) provides the following authoritative definition of a capital asset for state and local governments:

The term *capital asset* includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Per the District's capitalization policy, if an asset's cost is \$1,000 or greater and the useful life of the asset is more than one year, the asset is a capital asset and should be capitalized; this requires the District to spread the cost of the expenditure over the useful life of the asset. If, however, the expenditure is one that maintains the asset at its current condition, the cost is expensed fully in the year of the purchase.

The table below outlines the capital expenditures in the 2019 proposed budget. The total dollar amount of the budgeted capital expenditures for FY 2019 is \$1,287,795. More in depth information on major capital projects can be found in the Capital Improvement Program section of this document on pages 47-58.

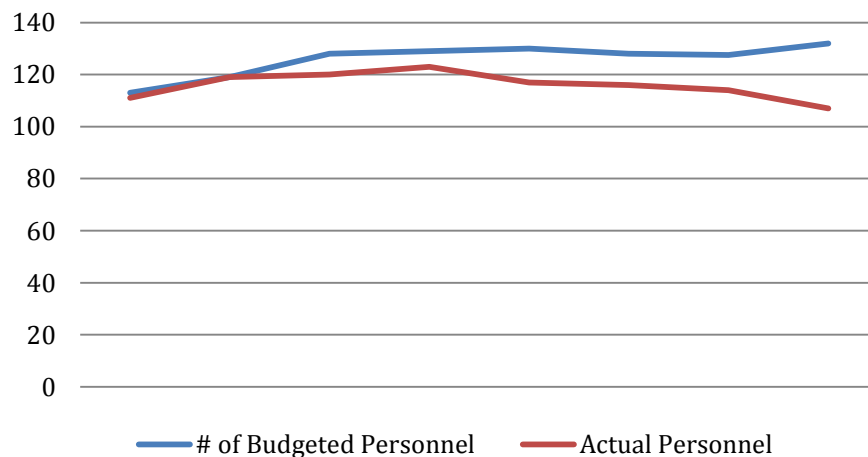
<b>Capital Asset to be Purchased</b>	<b>Budgeted Cost</b>
Administration	
A/C Replacement	30,000
Vehicle Replacement	40,000
Sky light Replacement	150,000
Copier Replacement (2)	15,000
Transfer to Reserves- Building Repair/Replacement	650,000
Information Technology	
Additional Memory for VM Hosts	75,000
Cisco Switches	22,000
SolarWinds Server & Application- Node Licenses	5,795
Transfer to reserves- Computer Equipment Replacement	150,000
Transfer to reserves- Network Equipment Replacement	150,000
<b>Total</b>	<b>1,287,795</b>

## STAFFING

The graph below shows the budgeted number of employees versus the actual number of employees. The variance for fiscal year 2016, 2017 and 2018 is due to the temporary employees within their 4.5 month trial period that are not included in the head count of actual employees.

Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
# of Budgeted Personnel	119	128	129	130	128	127.5	132	131	132	123	125
Actual Personnel	119	120	123	117	116	114	107	108	102	114	N/A
Variance	0	8	6	13	12	13.5	25	23	30	9	N/A

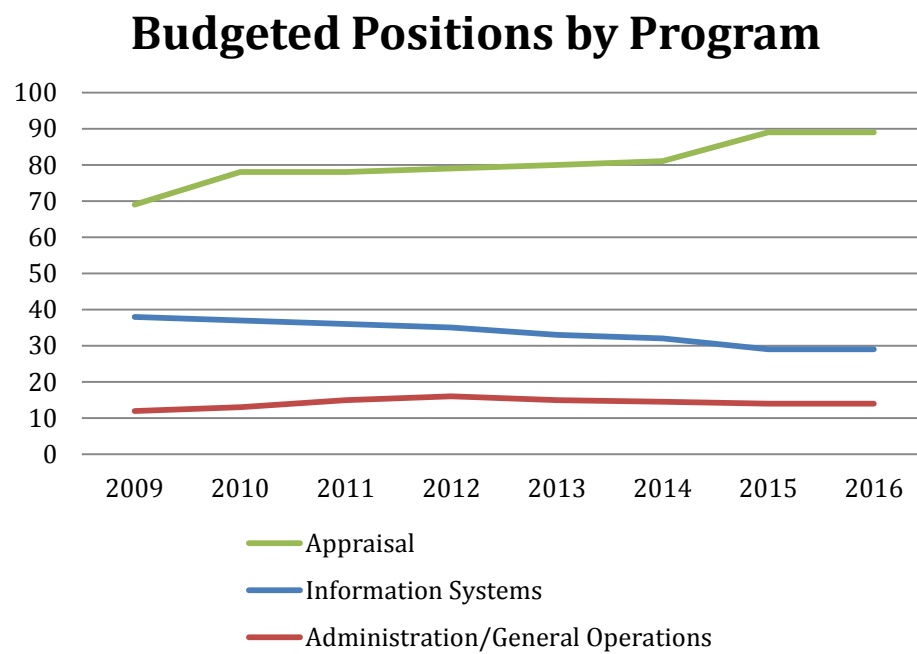
## Personnel Comparison





Budgeted employees by program:

Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Appraisal	69	78	78	79	80	81	89	89	89	81.5	82.5
Information Systems	38	37	36	35	33	32	29	29	29	29.5	31.5
Administration/General Operations	12	13	15	16	15	14.5	14	14	14	12	11
Total	119	128	129	130	128	127.5	132	131	132	123	125



# Positon count by title:

Position	Count
Admin Team Lead	1
Administrative Assistant	3
Ag Administrator	1
Appraisal Relations Specialist	1
Appraisal Support Clerk	13
Appraisal Support Team Lead	1
ARB Support Clerk	1
Asst. Director Commercial & BPP Appraisal	1
Asst. Director Residential Appraisal	1
CAMA Operations Manager	1
Chief Appraiser	1
Commercial Appraisal Support Specialist	1
Commercial Appraiser	7
Commercial Manager	1
Commercial Research Specialist	1
Condo Specialist	1
Customer Service Representative	13
Customer Service Team Lead	1
Data Visualization Analyst	1
Database Programmer Analyst	2
Deputy Chief Appraiser	1
Director of Customer Service & Appraisal Support	1
Director Residential Appraisal	1
Exemptions Specialist	1
Finance & Facilities Director	1
GIS Coordinator	1
GIS/PACS Technician	3
Help Desk Application Support	1
Help Desk Technician	1
Human Resources Director	1
Information Technology Director	1
Legal Assistant	1
Litigation Attorney	1
Mail Clerk/Messenger	1
Maintenance/Janitor	1
Network Engineer	1
Network Manager	1
Personal Property Appraiser	6
QC Specialist	1
Receptionist	1

Position	Count
Records Coordinator	1
Residential Appraiser	30
Residential Liaison	1
Residential Manager	2
Residential Specialist	1
Residential Team Lead	4
Special Valuation Manager	1
Sr. Help Desk Technician	1
Sr. Personal Property Appraiser	2
Sr. Residential Appraiser	1
Support Specialist	1
Total	125

## PROJECTED CHANGES IN FUND BALANCE

The Government Finance Officers Association (GFOA) describes fund balance as the difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources. There are five different components of fund balance (*nonspendable, restricted, committed, assigned, and unassigned*) designed to indicate both:

- Constraints on how resources of the fund can be spent, and
- The sources of those constraints.

For fiscal year ending December 31, 2017, the District had a total fund balance of \$9,863,931 with \$751,287 being nonspendable fund balance for prepaid items, \$4,164,814 being committed fund balance for reserves for future expenditures, and \$4,947,830 being unassigned. The District's fund balance is increased by miscellaneous revenue that appraisal districts are allowed to exempt from the credit of surplus funds back to the jurisdictions. Miscellaneous revenue includes revenue from the sale of data produced by the District as well as any late payment rendition revenue that is split between the District and the county tax assessor-collector. The District expects for the FY ending December 31, 2018 to have approximately \$145,000 in miscellaneous revenue that will increase the unassigned fund balance accordingly.

Fund Balance, December 31, 2017	\$ 9,863,931
Estimated Increases in Fund balance:	
Miscellaneous revenue from fiscal year 2018	<u>\$ 145,000</u>
Estimated Fund Balance, December 31, 2018	<u>\$ 10,008,931</u>

The District currently has five reserve funds that are held as committed fund balances. The reserve balances as of April 30, 2018 are as follows:

	<u>Current Balance</u>
Reserve for Computer Equipment	\$ 150,000
Reserve for Network Infrastructure	\$ 350,000
Reserve for Technology Enhancements	\$ 250,000
Reserve for Litigation	\$ 4,706,914
Reserve for Building Repair & Replacement	\$ 771,509
	<u>\$ 6,228,423</u>

## LONG-TERM FINANCIAL PLANS

The District's current long-term focus is on updated the current CAMA (appraisal) system, providing education and public outreach to the community, and alternative ways to obtain additional space in order to continue to meet mission critical goals.

The District's current CAMA software system was originally implemented in 2005. While the District has made development advances to the system throughout the last 13 years, the system is now in need of an overhaul. The current structure does not allow the District to take advantage of cloud based storage and the current storage options provided by Dell will reach end of life in 2024.

The District has developed a plan to increase property owner public outreach to provide education. The District completed a public marketing survey during the last quarter of 2017 to determine which areas the District needed to focus on. We will begin implementing this plan in the latter half of 2018 and will continue into 2019 and 2020.

The District continues to grow at a rapidly increasing rate. In the next three to five years, the District expects that we will outgrow the building that we are currently in. The District began making a plan on how to solve this problem (i.e. whether to purchase a new building, set up a satellite office, etc.), but no conclusion has been reached. The District is also brainstorming ideas on how to create alternative space. For example, in 2018 the Appraisal Review Board (ARB) formal hearings will be held off-site. This process previously would bring upwards of 25,000 people into the District's offices over a 3 month period. The District has implemented this plan to move the hearings off-site and condense the season into a 3 week period. This not only frees up physical space in the District's offices, but also allows the staff to focus on informal meetings with tax agents and property owners before turning their attention to the formal hearing.

## **CONTACT INFORMATION**

Should you have any questions about the District's FY 2019 budget or the budgeting process, please contact Leana H. Mann, Finance & Facilities Director for the Travis Central Appraisal District at (512)834-9317 Ext. 405 or by e-mail at [Lmann@tcadcentral.org](mailto:Lmann@tcadcentral.org).



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# District Budget

## Travis Central Appraisal District Budget Comparison by Category

Budget Category	2019 Budget	2018 Budget	\$ Change	% Change	2017 Budget	2017 Actual
Personnel Cost	8,337,693	7,947,826	389,867	4.91%	8,299,674	7,660,609
Benefit Cost	4,145,871	3,812,072	333,799	8.76%	3,914,726	3,447,906
Printing & Mailing Services	443,395	460,470	(17,075)	-3.71%	440,778	389,854
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Travel Expenditures	48,850	46,350	2,500	5.39%	42,990	53,916
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Capital Equipment	1,287,795	1,326,947	(39,152)	-2.95%	394,900	500,000
<b>Total</b>	<b>\$ 19,486,627</b>	<b>\$ 18,827,658</b>	<b>\$ 658,969</b>	<b>3.50%</b>	<b>\$ 18,103,517</b>	<b>\$ 15,714,488</b>

<b>2018 Total Budget</b>	<b>\$ 18,827,658</b>
<b>2019 Total Budget</b>	<b>\$ 19,486,627</b>
 <b>\$ Change in Total Budget</b>	 <b>\$ 658,969</b>
<b>% Change in Total Budget</b>	<b>3.50%</b>

## Travis Central Appraisal District Budget Comparison

GL Account Title	2019 Budget	2018 Budget	\$ Change	% Change	2017 Budget	2017 Actual
<b>REVENUE:</b>						
Appraisal Revenue	19,486,627	18,827,657	658,970	96.62%	18,103,517	17,791,989
			-			
Investment earnings	40,000	40,000	-	100.00%	5,000	93,566
Charges for Services	30,000	30,000	-	100.00%	30,000	30,583
Miscellaneous revenue	75,000	75,000	-	100.00%	75,000	87,590
	<b>19,631,627</b>	<b>18,972,657</b>	<b>658,970</b>		<b>18,213,517</b>	<b>18,003,728</b>
<b>EXPENDITURES:</b>						
Salaries	7,477,346	7,091,426	385,920	5.44%	6,909,225	6,792,077
Overtime	148,747	155,600	(6,853)	-4.40%	81,342	69,590
Season & Temporary	300,000	300,000	-	0.00%	290,000	418,263
Medicare Contributions	115,289	111,631	3,658	3.28%	111,268	95,894
Retirement Contributions	1,431,172	1,385,763	45,410	3.28%	1,181,260	1,534,880
Health Insurance	1,823,356	1,517,894	305,462	20.12%	1,000,445	1,127,458
Dental Insurance	86,193	61,729	24,464	39.63%	44,124	66,303
Life Insurance	25,277	24,427	850	3.48%	22,071	39,716
Disability Insurance	66,128	66,343	(215)	-0.32%	50,675	50,311
Employee Programs	3,390	3,390	-	0.00%	3,390	3,108
Workers' Compensation	32,000	35,000	(3,000)	-8.57%	32,500	30,769
Unemployment Insurance	25,000	20,000	5,000	25.00%	29,999	7,465
Auto Allowance	411,600	400,800	10,800	2.69%	426,602	380,679
LTC	26,500	25,000	1,500	6.00%	49,566	25,191
Deferred Comp	568,567	615,896	(47,329)	-7.68%	-	505,045
Printing	151,845	151,420	425	0.28%	125,185	131,179
Paper	15,000	15,000	-	0.00%	13,300	10,357
Postage & Freight	119,050	119,050	-	0.00%	123,200	113,571
Postage & Freight- Special	155,000	170,000	(15,000)	-8.82%	148,300	133,497
Shipping Costs	2,500	5,000	(2,500)	-50.00%	-	1,248
Operating Supplies	84,450	80,900	3,550	4.39%	74,550	68,067
Operating Supplies-	100,800	109,500	(8,700)	-7.95%	290,500	88,729
Operating Supplies- Software	15,000	12,110	2,890	23.86%	215,000	12,679
Furniture & Equipment	2,500	2,500	-	0.00%	20,000	285
Books, Publications,	199,330	151,513	47,817	31.56%	129,285	130,242
Records Management	4,700	7,000	(2,300)	-32.86%	5,000	2,670
Dues & Membership	13,390	12,415	975	7.85%	14,800	12,166
Travel, Meals & Lodging	48,850	46,350	2,500	5.39%	22,830	53,916
Education & Training	177,730	165,340	12,390	7.49%	119,320	151,149
Advertising & Legal Notices	17,400	20,000	(2,600)	-13.00%	23,000	15,640
Employee Appreciation	30,000	30,000	-	0.00%	22,500	20,836
BOD	25,500	37,500	(12,000)	-32.00%	57,040	22,256
Utilities	86,280	94,060	(7,780)	-8.27%	88,040	85,682
Telephone	50,000	45,000	5,000	11.11%	42,184	48,881
Wireless Internet	47,000	42,900	4,100	9.56%	38,100	46,995
Internet	80,245	32,300	47,945	148.44%	29,900	30,619
Legal & Attorney	629,250	629,250	-	0.00%	1,546,500	482,008
Legal & Attorney- Personnel	10,000	20,000	(10,000)	-50.00%	35,000	4,041
Arbitration Refunds	35,000	50,000	(15,000)	-30.00%	28,125	19,150

GL Account Title	2019 Budget	2018 Budget	\$ Change	%	2016 Budget	2017 Actual
Legal Fees- Expert	150,000	250,000	(100,000)	-40.00%	250,000	58,895
Accounting & Audit	17,715	17,715	-	0.00%	16,725	17,515
Appraisal Services	362,820	462,820	(100,000)	-21.61%	508,820	311,508
Professional Services	1,462,980	641,100	821,880	128.20%	243,459	384,186
Professional Services- Payroll	32,500	32,000	500	1.56%	30,000	32,518
Rental- Office Machines	50,520	46,050	4,470	9.71%	52,200	48,852
Rental- Storage	21,700	18,200	3,500	19.23%	8,330	16,572
Rental- ARB Protest Season	100,000	250,000	(150,000)	-60.00%	-	-
Repair & Maintenance-	91,049	263,916	(172,868)	-65.50%	117,901	59,801
Building Maintenance	50,660	56,600	(5,940)	-10.49%	34,120	42,037
Building Cleaning Service	47,480	48,120	(640)	-1.33%	42,120	38,025
Software Maintenance	557,328	913,284	(355,956)	-38.98%	1,191,934	1,206,626
Property Insurance	5,500	6,000	(500)	-8.33%	7,500	5,074
Liability Insurance	20,000	27,000	(7,000)	-25.93%	32,000	19,262
Security Service	129,000	129,000	-	0.00%	127,460	127,230
Aerial Photography	442,297	460,000	(17,704)	-3.85%	878,226	-
Deed Copies	2,500	2,500	-	0.00%	2,000	2,500
Vehicle Fuel	1,800	1,800	-	0.00%	1,800	951
Vehicle Maintenance	600	600	-	0.00%	600	139
Bank Fees	10,000	9,000	1,000	11.11%	9,800	9,670
Credit Card Fees	1,000	1,000	-	0.00%	-	514
Capital Equipment	1,287,795	1,326,947	(39,152)	-2.95%	993,872	500,000
<b>Total</b>	<b><u>19,486,627</u></b>	<b><u>18,827,658</u></b>	<b><u>658,969</u></b>	<b><u>3.50%</u></b>	<b><u>17,992,994</u></b>	<b><u>15,714,488</u></b>

## Travis Central Appraisal District Budget by Department

GL Title	Admin & Appeals	IT	Customer Service	Appraisal Support	Commercial & BPP	Residential	ARB	Total Budget
<b>Personnel Cost</b>								
Salaries	1,201,397	991,760	577,044	556,813	1,259,538	2,655,119	235,675	7,477,346
Overtime	12,500	10,000	18,667	22,080	5,500	80,000	-	148,747
Season & Temporary	-	-	150,000	150,000	-	-	-	300,000
Auto Allowance	9,000	-	6,600	-	112,200	283,800	-	411,600
<b>Benefit Cost</b>								
Retirement Contributions	193,809	180,317	137,578	128,160	247,903	543,405	-	1,431,172
Deferred Comp	87,369	70,123	53,502	49,841	96,407	211,324	-	568,567
Health Insurance	486,039	164,232	199,424	199,425	234,617	539,619	-	1,823,356
Dental Insurance	39,505	5,735	6,962	6,962	8,191	18,839	-	86,193
Life Insurance	3,609	3,392	2,355	2,533	4,308	9,081	-	25,277
Disability Insurance	8,723	7,976	6,679	7,517	11,089	24,144	-	66,128
LTC	2,332	2,968	3,604	3,604	4,240	9,752	-	26,500
Employee Programs	3,390	-	-	-	-	-	-	3,390
Medicare Contributions	15,612	14,526	11,083	10,324	19,970	43,774	-	115,289
<b>Printing &amp; Mailing Services</b>								
Printing	8,175	137,120	225	125	5,000	1,200	-	151,845
Paper	15,000	-	-	-	-	-	-	15,000
Postage & Freight	119,050	-	-	-	-	-	-	119,050
Postage & Freight	-	155,000	-	-	-	-	-	155,000
Shipping Costs	2,500	-	-	-	-	-	-	2,500
<b>Operating Supplies</b>								
Operating Supplies	20,450	50,000	3,500	2,500	2,500	5,000	500	84,450
Operating Supplies- Equipment	-	100,800	-	-	-	-	-	100,800
Operating Supplies- Software	-	15,000	-	-	-	-	-	15,000
Furniture & Equipment	2,500	-	-	-	-	-	-	2,500
<b>Subscriptions &amp; Data Purchases</b>								
Books, Publications, Subscriptions	62,723	790	14,780	-	117,487	2,725	825	199,330
<b>Training &amp; Education</b>								
Education & Training	108,230	20,500	500	1,000	12,500	27,500	7,500	177,730
<b>Travel Expenditures</b>								
Travel, Meals & Lodging	48,850	-	-	-	-	-	-	48,850
<b>Utilities</b>								
Utilities	86,280	-	-	-	-	-	-	86,280
Telephone	50,000	-	-	-	-	-	-	50,000
Wireless Internet	47,000	-	-	-	-	-	-	47,000
Internet	-	80,245	-	-	-	-	-	80,245

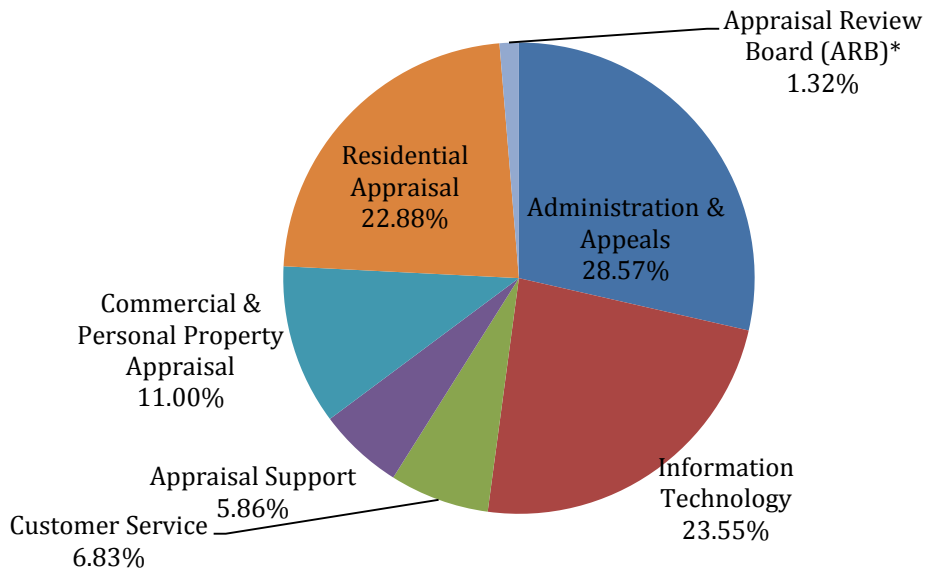
GL Title	Admin & Appeals	IT	Customer Service	Appraisal Support	Commercial & BPP	Residential	ARB	Total Budget
<b>Legal Services</b>								
Legal & Attorney	616,500	-	-	-	-	-	12,750	629,250
Legal & Attorney- Personnel	10,000	-	-	-	-	-	-	10,000
Arbitration Refunds	35,000	-	-	-	-	-	-	35,000
Legal Fees- Expert Witness/Reports	150,000	-	-	-	-	-	-	150,000
<b>Professional Services</b>								
Accounting & Audit	17,715	-	-	-	-	-	-	17,715
Appraisal Services	362,820	-	-	-	-	-	-	362,820
Professional Services	245,250	1,082,730	135,000	-	-	-	-	1,462,980
Professional Services- Payroll	32,500	-	-	-	-	-	-	32,500
<b>Insurance</b>								
Workers' Compensation	32,000	-	-	-	-	-	-	32,000
Unemployment Insurance	25,000	-	-	-	-	-	-	25,000
Property Insurance	5,500	-	-	-	-	-	-	5,500
Liability Insurance	20,000	-	-	-	-	-	-	20,000
<b>Aerial Photography</b>								
Aerial Photography	-	442,297	-	-	-	-	-	442,297
<b>Rentals</b>								
Rental- Office Machines	50,520	-	-	-	-	-	-	50,520
Rental- Storage	10,900	10,800	-	-	-	-	-	21,700
Rental- ARB Protest Season	100,000	-	-	-	-	-	-	100,000
<b>Building &amp; Equipment Maintenance</b>								
Repair & Maintenance- Equipment	7,020	82,513	1,516	-	-	-	-	91,049
Building Maintenance	50,660	-	-	-	-	-	-	50,660
Building Cleaning Service	47,480	-	-	-	-	-	-	47,480
<b>Software Maintenance</b>								
Software Maintenance	-	557,328	-	-	-	-	-	557,328
<b>Other Services</b>								
Records Management	4,700	-	-	-	-	-	-	4,700
Dues & Membership	8,850	135	355	350	1,200	2,500	-	13,390
Advertising & Legal Notices	17,400	-	-	-	-	-	-	17,400
Employee Appreciation	30,000	-	-	-	-	-	-	30,000
BOD	25,500	-	-	-	-	-	-	25,500
Security Service	129,000	-	-	-	-	-	-	129,000
Deed Copies	-	-	2,500	-	-	-	-	2,500
Vehicle Fuel	1,800	-	-	-	-	-	-	1,800
Vehicle Maintenance	600	-	-	-	-	-	-	600
Bank Fees	10,000	-	-	-	-	-	-	10,000
Credit Card Fees	1,000	-	-	-	-	-	-	1,000
<b>Capital Equipment</b>								-
Capital Equipment	885,000	402,795	-	-	-	-	-	1,287,795
<b>Total</b>	<b>5,566,759</b>	<b>4,589,079</b>	<b>1,331,874</b>	<b>1,141,233</b>	<b>2,142,649</b>	<b>4,457,782</b>	<b>257,250</b>	<b>19,486,627</b>

## Travis Central Appraisal District Budget by Department

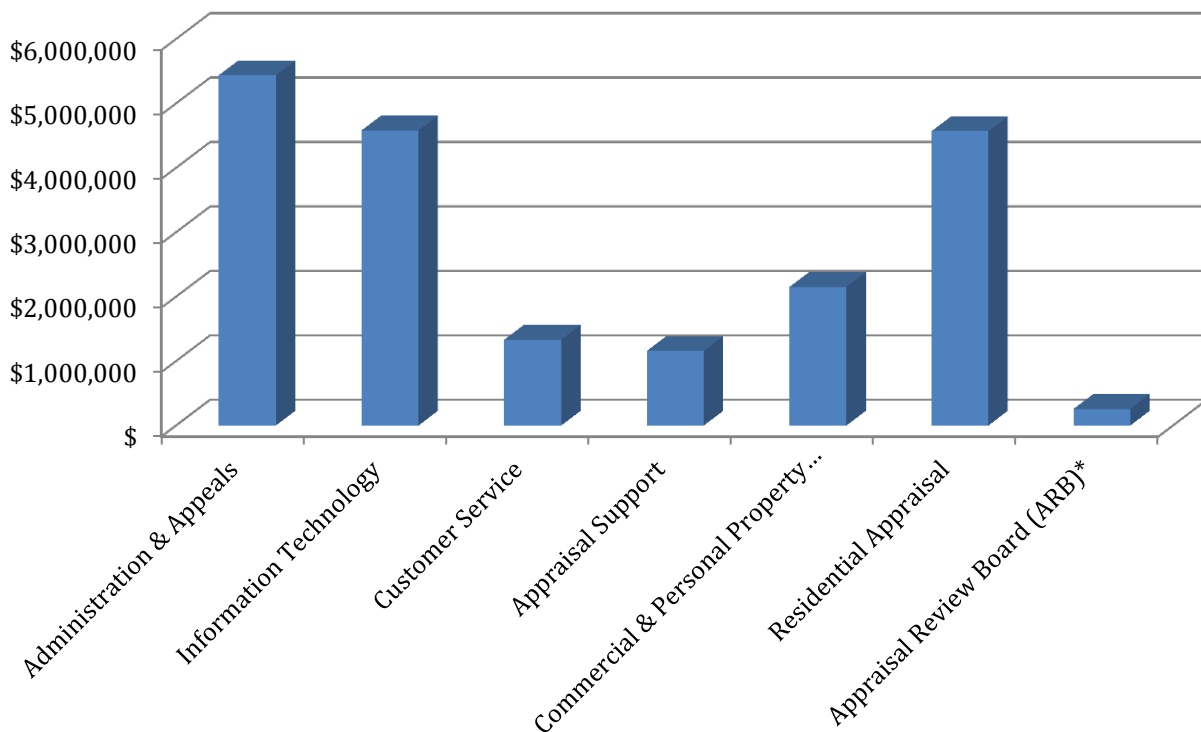
Department	Number of Employees	2019 Budget	% of TCAD Budget
Administration & Appeals	11.0	\$5,566,759	28.57%
Information Technology	14.0	\$4,589,079	23.55%
Customer Service	17.5	\$1,331,874	6.83%
Appraisal Support	16.5	\$1,141,233	5.86%
Commercial & Personal Property Appraisal	20.0	\$2,142,649	11.00%
Residential Appraisal	46.0	\$4,457,782	22.88%
Appraisal Review Board (ARB)*		\$257,250	1.32%
<b>Total Appraisal District</b>	<b>125</b>	<b>19,486,627</b>	<b>100.00%</b>



## % of Total Budget by Department



## Total Expenditures by Department





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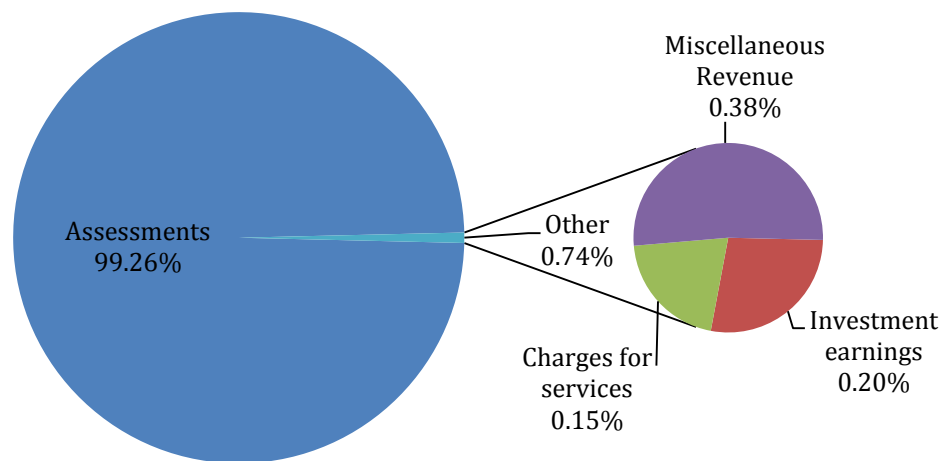
# Revenue Budget

## TRAVIS CENTRAL APPRAISAL DISTRICT

### Revenue Budget

The revenue budget for fiscal year 2018 is \$19,631,627. 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 \$19,486,627. The additional \$145,000 in the revenue budget is for miscellaneous income. This is income that the District is allowed to keep from year to year for charges for services, investment income and other miscellaneous income items.

### Where the Money Comes From...



**Assessments to the taxing entities:** The vast majority of the District's revenue comes from the taxing entities of Travis County (99.26%). The District serves the 127 local government agencies including 21 cities, 16 emergency districts, the county, the hospital district, the junior college, 54 municipal utility districts, 1 road district, 15 school districts, and 17 water control improvement districts. Each taxing entity is allocated a portion of the budget equal to the proportion that the total dollar amount of property taxes imposed by the unit for the tax year in which the budget proposal is prepared bears the sum of the total dollar amount of property taxes imposed in the District by each participating unit for that year. The budget liability is then divided into four equal installments paid at the beginning of each quarter. If a taxing unit decides not to impose taxes for any tax year, the unit is not liable for any costs of operating the District for that year, and those costs are then allocated amongst the other taxing entities. The revenue budget for assessments from the taxing entities totals \$19,486,627 for the 2019 fiscal year. A chart showing an estimate of each taxing unit and their proportionate share along with the information used to calculate their budget liability to the District is provided on pages 44-46.

Once the District certifies the taxable values for each taxing unit and tax rates are set by each unit, the District will send a final notice of liability to each taxing unit.

If the District has a surplus of revenues over expenditures from the preceding year's budget, the District must reduce the current budget allocation to each taxing unit proportionately for the year that the surplus is from. This is shown as a refund of appraisal assessments and is a contra revenue account, which consequently reduces budgeted revenues required by the taxing units for that fiscal year. At this time, the District is unable to determine if any surplus funds from the fiscal year 2018 budget will be credited back to the taxing units.

**Other Income:** Other income, totaling 0.77% of the District's revenue budget, is comprised of (1) charges for services, (2) investment income and (3) miscellaneous revenue.

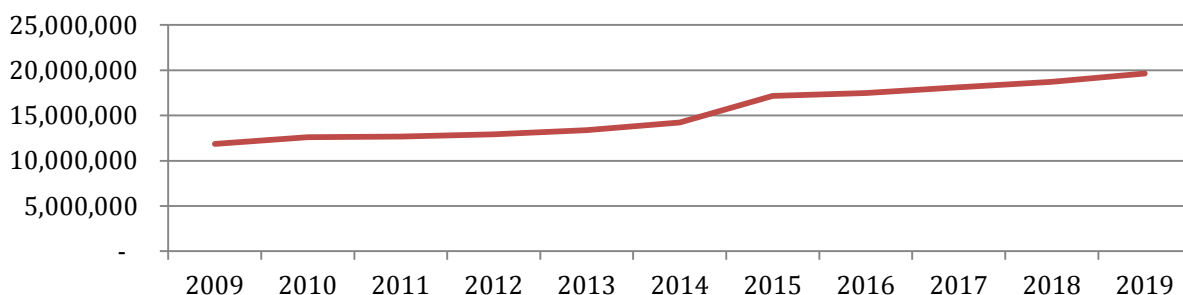
Investment earnings	40,000	27.59%
Charges for services	30,000	20.69%
Miscellaneous Revenue	75,000	51.72%
	145,000	100.00%

**Investment Income:** The budgeted investment income for fiscal year 2019 did not change from the 2018 budgeted amount. The total investment income of \$40,000 is 0.20% of the total revenue budget and 27.59% of other income.

**Charges for Services:** The District collects fees from taxpayers and other agencies for data provided. Examples of data provided by the District for a fee are maps of the county and data exports from the Districts appraisal software. The total budget for charges for services is \$30,000 or 0.15% of the total revenue budget. Charges for services totals 20.69% of the other income budget item.

**Miscellaneous Revenue:** A large portion of miscellaneous revenue is from the rendition penalty collected for renditions not filed timely. These penalties are collected by the county tax office and split between the tax office and the appraisal district. The total budget for miscellaneous revenue is \$75,000 or 0.38% of the total revenue budget. Miscellaneous revenue is 51.72% of the other income budget item.

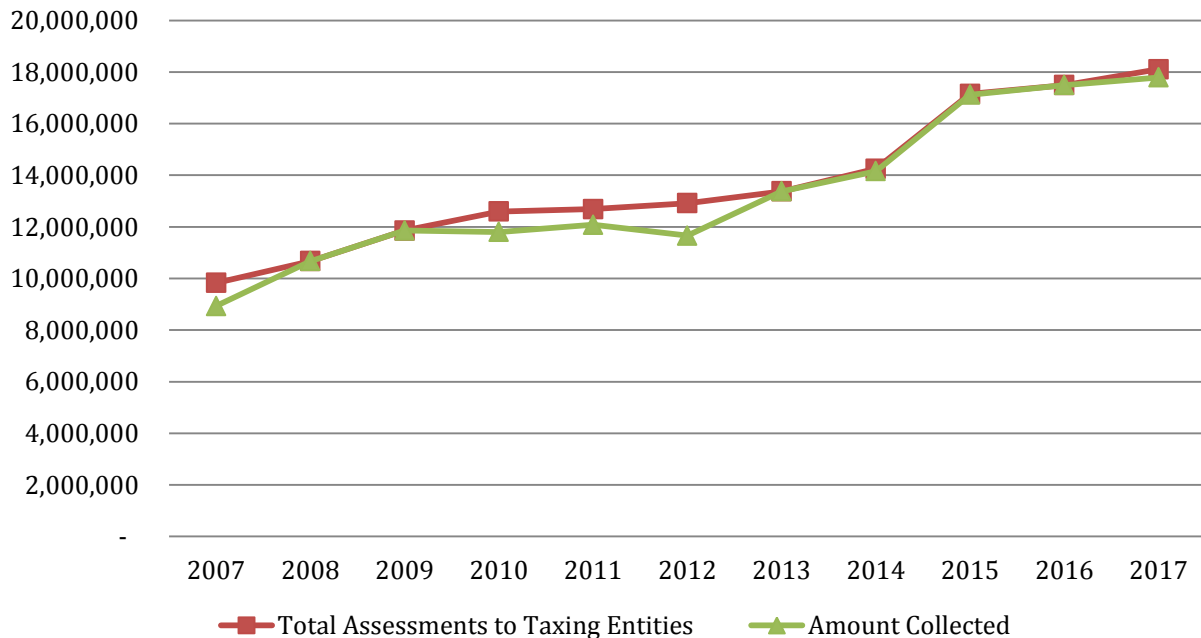
## Budgeted Revenues Last Ten Fiscal Years



The District makes the assumption each year when estimating revenues for the budget that all taxing entities will pay their liability in full. The District's amount of uncollected funds ranges from 99.96% to 100.00% of total budget liability collected over the last ten years.

Fiscal Year Ended Dec. 31	Total Assessments to Taxing Entities	Amount Collected	Surplus Credit/Refund- Reduction of Liability	Amount Not Collected	Percent of Assessment
2007	9,829,300	8,927,273	902,018	9	100.00%
2008	10,674,750	10,674,750		-	100.00%
2009	11,856,540	11,856,540		-	100.00%
2010	12,595,720	11,801,483	789,802	4,435	99.96%
2011	12,689,610	12,076,873	612,738	(1)	100.00%
2012	12,914,797	11,655,130	1,259,667	-	100.00%
2013	13,375,023	13,375,023	-	-	100.00%
2014	14,246,848	14,157,414	89,434	-	100.00%
2015	17,149,799	17,122,872	26,927	-	100.00%
2016	17,492,994	17,492,994	-	-	100.00%
2017	18,103,517	17,791,989	311,528	-	100.00%

## Budgeted Revenue vs. Collected Revenue





## Travis Central Appraisal District Estimated Jurisdiction Liabilities

Entity Cd	Name	Tax Rate	Levy Amount	Percent of Budget Liability	Budget Liability	Quarterly Payments
01	AUSTIN ISD	\$1.192000	\$1,450,161,112.54	32.6808%	\$6,368,394.01	\$1,592,098.50
02	CITY OF AUSTIN	\$0.444800	\$648,027,852.75	14.6040%	\$2,845,819.45	\$711,454.86
03	TRAVIS COUNTY	\$0.369000	\$701,235,048.26	15.8030%	\$3,079,479.27	\$769,869.82
05	CITY OF MANOR	\$0.772200	\$6,264,817.67	0.1412%	\$27,512.00	\$6,878.00
06	DEL VALLE ISD	\$1.460000	\$91,030,619.94	2.0515%	\$399,761.69	\$99,940.42
07	LAKE TRAVIS ISD	\$1.407500	\$167,659,417.40	3.7784%	\$736,277.66	\$184,069.41
08	EANES ISD	\$1.200000	\$184,461,419.58	4.1570%	\$810,063.78	\$202,515.95
09	CITY OF WEST LAKE HILLS	\$0.065000	\$1,408,251.64	0.0317%	\$6,184.35	\$1,546.09
10	TRAVIS CO WCID NO 10	\$0.094600	\$4,052,000.18	0.0913%	\$17,794.39	\$4,448.60
11	CITY OF ROLLINGWOOD	\$0.208900	\$2,027,754.01	0.0457%	\$8,904.90	\$2,226.22
12	VILLAGE OF SAN LEANNA	\$0.249800	\$165,370.16	0.0037%	\$726.22	\$181.56
13	CITY OF SUNSET VALLEY	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
16	LAGO VISTA ISD	\$1.320000	\$21,457,435.27	0.4836%	\$94,230.50	\$23,557.62
17	TRAVIS CO WCID NO 17	\$0.059900	\$3,969,131.87	0.0894%	\$17,430.47	\$4,357.62
18	TRAVIS CO WCID NO 18	\$0.085500	\$643,691.90	0.0145%	\$2,826.78	\$706.69
19	PFLUGERVILLE ISD	\$1.540000	\$218,959,164.62	4.9345%	\$961,560.90	\$240,390.23
20	CITY OF PFLUGERVILLE	\$0.539900	\$30,430,339.47	0.6858%	\$133,635.08	\$33,408.77
21	CITY OF LAKEWAY	\$0.174100	\$8,196,308.34	0.1847%	\$35,994.15	\$8,998.54
22	COUPLAND ISD	\$1.040050	\$49,310.75	0.0011%	\$216.55	\$54.14
23	TRAVIS CO WCID POINT VENTURE	\$0.624700	\$1,398,049.09	0.0315%	\$6,139.54	\$1,534.89
25	HURST CREEK MUD	\$0.320000	\$1,629,586.49	0.0367%	\$7,156.34	\$1,789.09
26	LAKEWAY MUD	\$0.125800	\$1,669,566.87	0.0376%	\$7,331.92	\$1,832.98
32	WELLS BRANCH MUD	\$0.379500	\$4,936,077.15	0.1112%	\$21,676.82	\$5,419.21
33	SHADY HOLLOW MUD	\$0.047700	\$178,411.61	0.0040%	\$783.50	\$195.87
34	MANOR ISD	\$1.515000	\$81,473,703.65	1.8361%	\$357,792.41	\$89,448.10
35	TRAVIS CO WCID NO 19	\$0.230700	\$494,284.92	0.0111%	\$2,170.66	\$542.66
36	TRAVIS CO WCID NO 21	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
37	TRAVIS CO WCID NO 20	\$0.200000	\$921,136.82	0.0208%	\$4,045.18	\$1,011.29
38	DRIPPING SPRINGS ISD	\$1.520000	\$166,634.15	0.0038%	\$731.78	\$182.94
39	TRAVIS CO ESD NO 9	\$0.075500	\$5,843,470.01	0.1317%	\$25,661.64	\$6,415.41
40	CITY OF CREEDMOOR	\$0.380000	\$202,727.90	0.0046%	\$890.28	\$222.57
41	TRAVIS CO ESD NO 1	\$0.100000	\$2,887,736.21	0.0651%	\$12,681.52	\$3,170.38
42	CASCADES MUD NO 1	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
49	CITY OF LAGO VISTA	\$0.650000	\$6,050,157.88	0.1363%	\$26,569.32	\$6,642.33
50	CITY OF JONESTOWN	\$0.565600	\$3,238,803.11	0.0730%	\$14,223.23	\$3,555.81
51	TRAVIS CO ESD NO 11	\$0.100000	\$1,263,143.75	0.0285%	\$5,547.11	\$1,386.78
52	TRAVIS CO ESD NO 6	\$0.100000	\$15,669,954.39	0.3531%	\$68,814.73	\$17,203.68
54	SW TRAVIS CO RD DIST NO 1	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
55	VILLAGE OF BRIARCLIFF	\$0.147400	\$474,866.26	0.0107%	\$2,085.38	\$521.34
56	TRAVIS CO ESD NO 5	\$0.100000	\$1,402,962.36	0.0316%	\$6,161.12	\$1,540.28
57	TRAVIS CO ESD NO 4	\$0.100000	\$2,233,844.53	0.0503%	\$9,809.95	\$2,452.49
58	TRAVIS CO ESD NO 10	\$0.100000	\$2,059,818.70	0.0464%	\$9,045.71	\$2,261.43
61	CITY OF MUSTANG RIDGE	\$0.499800	\$334,518.28	0.0075%	\$1,469.04	\$367.26
68	AUSTIN COMM COLL DIST	\$0.100800	\$170,264,423.88	3.8371%	\$747,717.57	\$186,929.39
69	LEANDER ISD	\$1.511870	\$148,888,087.74	3.3553%	\$653,843.22	\$163,460.80
70	TRAVIS CO MUD NO 2	\$0.917300	\$1,922,841.10	0.0433%	\$8,444.17	\$2,111.04
71	TRAVIS CO ESD NO 14	\$0.100000	\$555,480.47	0.0125%	\$2,439.40	\$609.85
72	TRAVIS CO ESD NO 12	\$0.100000	\$2,210,534.92	0.0498%	\$9,707.58	\$2,426.90
73	ONION CREEK METRO PARK DIST	\$0.200000	\$65,870.58	0.0015%	\$289.27	\$72.32
76	NE TRAVIS CO ROAD DIST NO 2	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
77	TRAVIS CO ESD NO 8	\$0.099800	\$2,358,760.84	0.0532%	\$10,358.52	\$2,589.63
78	NW TR CO RD DIST 3 GLDN TRI	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
83	CITY OF BEE CAVE	\$0.020000	\$450,994.63	0.0102%	\$1,980.55	\$495.14
84	NORTHTOWN MUD	\$0.707500	\$5,504,928.11	0.1241%	\$24,174.94	\$6,043.73
85	AUSTIN MUD NO 1	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
86	AUSTIN MUD NO 2	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
87	AUSTIN MUD NO 3	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00



## Travis Central Appraisal District Estimated Jurisdiction Liabilities

Entity Cd	Name	Tax Rate	Levy Amount	Percent of Budget Liability	Budget Liability	Quarterly Payments
89	NE TCRD DIST NO 4 (WELLS PT)	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
98	ACC DIST - WMSN CO	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
1A	HAYS CONSOLIDATED ISD	\$1.537700	\$145,628.74	0.0033%	\$639.53	\$159.88
1B	TRAVIS CO ESD NO 7	\$0.097900	\$2,617,712.98	0.0590%	\$11,495.71	\$2,873.93
1C	TRAVIS CO ESD NO 3	\$0.100000	\$3,285,239.01	0.0740%	\$14,427.15	\$3,606.79
1D	TRAVIS CO MUD NO 5	\$0.603000	\$1,701,517.40	0.0383%	\$7,472.23	\$1,868.06
1F	TANGLEWD FOREST LTD DIST	\$0.190000	\$798,294.73	0.0180%	\$3,505.72	\$876.43
1G	TRAVIS CO BCCP	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
1H	COTTONWD CREEK MUD NO 1	\$0.850000	\$1,441,454.51	0.0325%	\$6,330.16	\$1,582.54
1J	CYPRESS RANCH WCID NO 1	\$0.900000	\$1,506,082.31	0.0339%	\$6,613.97	\$1,653.49
1K	BELVEDERE MUD	\$0.370000	\$751,425.46	0.0169%	\$3,299.89	\$824.97
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	\$0.100000	\$195,096.99	0.0044%	\$856.77	\$214.19
1M	REINVESTMENT ZONE # 1 CITY OF PFLUG	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
1N	ELGIN TIRZ #1	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
1P	TRAVIS CO IMPROVEMENT DIST NO 1	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
1R	TESSERA ON LAKE TRAVIS PID	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
2A	ELGIN ISD	\$1.540000	\$4,469,530.01	0.1007%	\$19,627.98	\$4,906.99
2C	DOWNTOWN PUB IMP DIST	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
2D	TRAVIS CO MUD NO 6	\$0.484800	\$814,403.34	0.0184%	\$3,576.46	\$894.11
2F	CITY OF ROUND ROCK	\$0.430000	\$1,944,118.25	0.0438%	\$8,537.61	\$2,134.40
2G	WMSN CO WSID DIST 3	\$0.723000	\$561,592.55	0.0127%	\$2,466.24	\$616.56
2H	NE TRAVIS CO UTILITY DIST	\$0.680000	\$2,066,024.00	0.0466%	\$9,072.96	\$2,268.24
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	\$0.107385	\$204,032,991.91	4.5981%	\$896,012.50	\$224,003.12
2K	PRESIDENTIAL GLEN MUD	\$0.297600	\$443,135.08	0.0100%	\$1,946.03	\$486.51
2L	TRAVIS CO MUD NO 16	\$0.950000	\$1,998,917.71	0.0450%	\$8,778.26	\$2,194.57
2N	NORTH AUSTIN MUD NO 1	\$0.288000	\$334,296.27	0.0075%	\$1,468.06	\$367.02
2P	ESTANCIA HILL COUNTRY PID	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
2R	TRAVIS CO MUD NO 23	\$0.410100	\$16,713.78	0.0004%	\$73.40	\$18.35
3A	MARBLE FALLS ISD	\$1.278600	\$7,258,111.81	0.1636%	\$31,874.06	\$7,968.51
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	\$0.298700	\$7,224,014.53	0.1628%	\$31,724.32	\$7,931.08
3D	TRAVIS CO MUD NO 7	\$0.908900	\$14,966.17	0.0003%	\$65.72	\$16.43
3F	CITY OF CEDAR PARK	\$0.457500	\$4,786,020.89	0.1079%	\$21,017.85	\$5,254.46
3G	TRAVIS CO MUD NO 14	\$0.878100	\$994,080.26	0.0224%	\$4,365.51	\$1,091.38
3J	E SIXTH ST PUB IMP DIST	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
3L	WALLER CREEK TIF	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
3M	WILLIAMSON/TRAVIS MUD NO 1	\$0.431600	\$560,660.16	0.0126%	\$2,462.14	\$615.54
3N	TRAVIS CO MUD NO 18	\$0.750000	\$1,360,951.13	0.0307%	\$5,976.63	\$1,494.16
3P	PILOT KNOB MUD NO 1	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
3R	TRAVIS CO MUD NO 24	\$0.950000	\$1,563.01	0.0000%	\$6.86	\$1.72
4A	JOHNSON CITY ISD	\$1.133900	\$116,327.46	0.0026%	\$510.85	\$127.71
4D	TRAVIS CO MUD NO 8	\$0.714500	\$808,428.02	0.0182%	\$3,550.22	\$887.55
4F	TRAVIS CO MUD NO 10	\$0.720000	\$733,718.77	0.0165%	\$3,222.13	\$805.53
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	\$0.399600	\$1,302,926.65	0.0294%	\$5,721.81	\$1,430.45
4J	TRAVIS CO MUD NO 11	\$0.610200	\$1,947,864.06	0.0439%	\$8,554.06	\$2,138.52
4K	TRAVIS CO MUD NO 12	\$0.772500	\$1,191,270.93	0.0268%	\$5,231.48	\$1,307.87
4L	TRAVIS CO MUD NO 13	\$0.772500	\$1,316,623.60	0.0297%	\$5,781.96	\$1,445.49
4M	PILOT KNOB MUD NO 3	\$0.950000	\$826,346.12	0.0186%	\$3,628.91	\$907.23
4N	PILOT KNOB MUD NO 4	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
4P	PILOT KNOB MUD NO 2	\$0.950000	\$19,513.55	0.0004%	\$85.69	\$21.42
4R	PILOT KNOB MUD NO 5	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
5A	ROUND ROCK ISD	\$1.304800	\$114,930,526.62	2.5901%	\$504,718.32	\$126,179.58
5D	TRAVIS CO MUD NO 9	\$0.827500	\$31,698.57	0.0007%	\$139.20	\$34.80
5E	SENNA HILLS MUD	\$0.541100	\$1,711,387.48	0.0386%	\$7,515.57	\$1,878.89
5F	CITY OF ELGIN	\$0.656916	\$589,904.12	0.0133%	\$2,590.57	\$647.64
5G	VILLAGE OF VOLENTE	\$0.108500	\$244,689.35	0.0055%	\$1,074.56	\$268.64
5H	VILLAGE OF WEBBERVILLE	\$0.374200	\$89,007.07	0.0020%	\$390.88	\$97.72
5J	KELLY LANE WCID NO 1	\$0.950000	\$1,931,358.57	0.0435%	\$8,481.58	\$2,120.39
5K	KELLY LANE WCID NO 2	\$0.950000	\$1,468,291.07	0.0331%	\$6,448.01	\$1,612.00

## Travis Central Appraisal District Estimated Jurisdiction Liabilities

Entity Cd	Name	Tax Rate	Levy Amount	Percent of Budget Liability	Budget Liability	Quarterly Payments
5L	LAZY NINE MUD NO 1A	\$1.000000	\$181,513.56	0.0041%	\$797.12	\$199.28
5M	LAZY NINE MUD NO 1B	\$1.010000	\$2,987,602.39	0.0673%	\$13,120.08	\$3,280.02
5N	LAZY NINE MUD NO 1C	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
5P	LAZY NINE MUD NO 1D	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
5R	LAZY NINE MUD NO 1E	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
6C	LAKE POINTE MUD	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
6D	TRAVIS CO WCID 17 SOUTHVIEW (DA)	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
6E	LAKE POINTE MUD NO 3 (DA)	\$0.255000	\$638,412.39	0.0144%	\$2,803.59	\$700.90
6F	CITY OF LEANDER	\$0.577867	\$6,383,595.98	0.1439%	\$28,033.61	\$7,008.40
6G	TRAVIS CO MUD NO 15	\$0.407500	\$2,128,269.17	0.0480%	\$9,346.31	\$2,336.58
6H	WEST TRAVIS CO MUD NO 6	\$0.450000	\$2,633,638.42	0.0594%	\$11,565.64	\$2,891.41
6I	WEST TRAVIS CO MUD NO 7	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
6J	WEST TRAVIS CO MUD NO 8	\$0.521000	\$1,159,256.73	0.0261%	\$5,090.89	\$1,272.72
6K	RMMA REUSE & REDEVELOPMENT	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
6L	TRAVIS CO MUD NO 17	\$0.950000	\$766,699.75	0.0173%	\$3,366.97	\$841.74
6M	TRAVIS CO MUD NO 21	\$0.312500	\$768,771.63	0.0173%	\$3,376.07	\$844.02
6N	SOUTH CONGRESS PID	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
6P	LOST CREEK LIMITED DISTRICT	\$0.048900	\$508,791.76	0.0115%	\$2,234.36	\$558.59
6R	TRAVIS CO ESD NO 15	\$0.100000	\$1,284,233.15	0.0289%	\$5,639.72	\$1,409.93
7A	MOORES CROSSING MUD	\$0.855800	\$1,413,445.54	0.0319%	\$6,207.16	\$1,551.79
7C	TRAVIS CO WCID 17 COMANCHE TRAILS (DA)	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
7D	LAKE POINTE MUD NO 5 (DA)	\$0.256500	\$692,764.79	0.0156%	\$3,042.28	\$760.57
7E	VILLAGE OF THE HILLS	\$0.060000	\$275,948.15	0.0062%	\$1,211.83	\$302.96
7F	VILLAGE OF POINT VENTURE	\$0.121600	\$261,040.29	0.0059%	\$1,146.36	\$286.59
7G	WILBARGER CRK MUD NO 1	\$0.878000	\$335,736.17	0.0076%	\$1,474.39	\$368.60
7H	WILBARGER CRK MUD NO 2	\$0.950000	\$71,933.20	0.0016%	\$315.90	\$78.97
7J	LAKESIDE MUD NO 3	\$0.840000	\$1,747,775.63	0.0394%	\$7,675.37	\$1,918.84
7K	SUNFIELD MUD NO 1	\$0.900000	\$1,838.27	0.0000%	\$8.07	\$2.02
7L	SUNFIELD MUD NO 2	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
7M	SUNFIELD MUD NO 3	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
7N	TRAVIS CO MUD NO 19	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
7P	TRAVIS CO MUD NO 20	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
7R	TRAVIS CO MUD NO 22	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
8C	TRAVIS CO MUD NO 3	\$0.481500	\$3,396,086.44	0.0765%	\$14,913.94	\$3,728.49
8E	RNCH @ CYPRSS CRK MUD 1	\$0.352500	\$349,281.71	0.0079%	\$1,533.87	\$383.47
8K	TRAVIS CO ESD NO 13	\$0.100000	\$79,856.24	0.0018%	\$350.69	\$87.67
8L	TRAVIS CO BEE CAVE ROAD DIST NO 1	\$0.210600	\$1,001,267.75	0.0226%	\$4,397.08	\$1,099.27
8M	TRAVIS-CREEDMOOR MUD	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
8N	ANDERSON MILL LIMITED DISTRICT	\$0.117083	\$15,418.14	0.0003%	\$67.71	\$16.93
8P	RIVER PLACE LIMITED DISTRICT	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
9B	TRAVIS CO ESD NO 2	\$0.100000	\$12,030,038.58	0.2711%	\$52,830.01	\$13,207.50
9C	TRAVIS CO MUD NO 4	\$0.729600	\$581,664.28	0.0131%	\$2,554.38	\$638.60
9D	LAKESIDE WCID NO 1	\$0.750000	\$1,187,346.36	0.0268%	\$5,214.24	\$1,303.56
9G	LAKESIDE WCID NO 2A	\$0.970000	\$458,711.67	0.0103%	\$2,014.44	\$503.61
9H	LAKESIDE WCID NO 2B	\$0.970000	\$1,330,705.03	0.0300%	\$5,843.80	\$1,460.95
9I	LAKESIDE WCID NO 2C	\$0.970000	\$2,018,317.08	0.0455%	\$8,863.46	\$2,215.86
9J	LAKESIDE WCID NO 2D	\$0.970000	\$1,848,137.27	0.0416%	\$8,116.11	\$2,029.03
9K	WEST CYPRESS HILLS WCID NO 1	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	\$0.625000	\$1,249,734.77	0.0282%	\$5,488.22	\$1,372.06
9M	SOUTHEAST TRAVIS COUNTY MUD NO 1	\$0.980000	\$19,561.99	0.0004%	\$85.91	\$21.48
9N	SOUTHEAST TRAVIS COUNTY MUD NO 2	\$0.980000	\$782.61	0.0000%	\$3.44	\$0.86
9P	SOUTHEAST TRAVIS COUNTY MUD NO 3	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
9R	SOUTHEAST TRAVIS COUNTY MUD NO 4	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
CLT	COMMUNITY LAND TRUST	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
HPRI	HOMESTEAD PRESERVATION REINVESTMENT ZONE 1	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
IH	INDIAN HILLS PID	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
LSRD	LONE STAR RAIL DISTRICT	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00

## Travis Central Appraisal District Estimated Jurisdiction Liabilities

Entity Cd	Name	Tax Rate	Levy Amount	Percent of Budget Liability	Budget Liability	Quarterly Payments
SH	SEAHOLM TIF	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
WV	WHISPER VALLEY PID	\$0.000000	\$0.00	0.0000%	\$0.00	\$0.00
			<b>\$4,437,343,024.64</b>	<b>100%</b>	<b>\$19,486,627.02</b>	<b>\$4,871,656.76</b>

Amount Due from Jurisdictions	\$ 19,486,627.02
Less: Refunds and Credits to Jurisdictions	-
Total Revenue to TCAD	<u>\$ 19,486,627.02</u>

Cost of Service to Jurisdictions as a Percentage of Levy	0.44%
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**NOTE: The liabilities shown are only an estimate of 2019 liabilities based on 2017 levy and tax rate. This information will be updated in October and a final liability notification will be mailed to each jurisdiction.**



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# **Capital Improvement Plan**

# TRAVIS CENTRAL APPRAISAL DISTRICT

## Capital Improvement Plan

### **Capital Improvement Plan Overview**

The Capital Improvement Plan (CIP) is a multi-year plan to address capital projects necessary to maintain infrastructure and replace aging equipment. The plan is updated annually to reflect the latest priorities, updated cost estimates, and available funding information.

A capital asset, by definition, includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. The District's capitalization threshold is \$1,000 and a useful life of more than one year. The District's finance department is responsible for the establishment, maintenance and safeguarding of all fixed assets. The District's capital assets are depreciated using the straight-line method over their estimated useful lives outlined below based on the following asset classes:

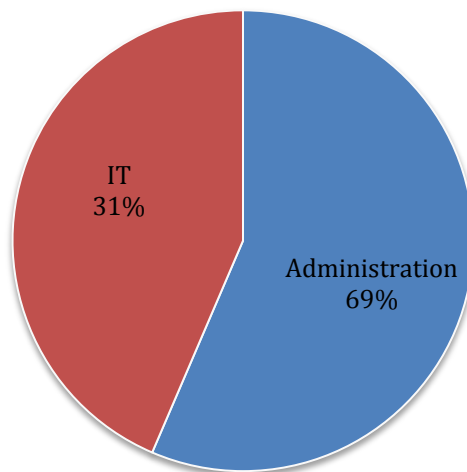
Asset Class	Useful Life
Land	Inexhaustible
Building	50 years
Building Improvements	5-10 years
Computer Equipment	3-5 years
Furniture & Equipment	5-10 years
Vehicles	5-10 years

## 2019 Capital Improvement Plan

For fiscal year 2019, the District has budgeted for a total of \$1,287,795 for capital asset expenditures. The chart below shows the breakdown by department.

<u>Capital Asset to be Purchased</u>	<u>Budgeted Cost</u>
Administration	
A/C Replacement	30,000
Vehicle Replacement	40,000
Sky light Replacement	150,000
Copier Replacement (2)	15,000
Transfer to Reserves- Building Repair/Replacement	650,000
Information Technology	
Additional Memory for VM Hosts	75,000
Cisco Switches	22,000
SolarWinds Server & Application- Node Licenses	5,795
Transfer to reserves- Computer Equipment Replacement	150,000
Transfer to reserves- Network Equipment Replacement	150,000
<b>Total</b>	<b>1,287,795</b>

## Capital Expenditures by Department



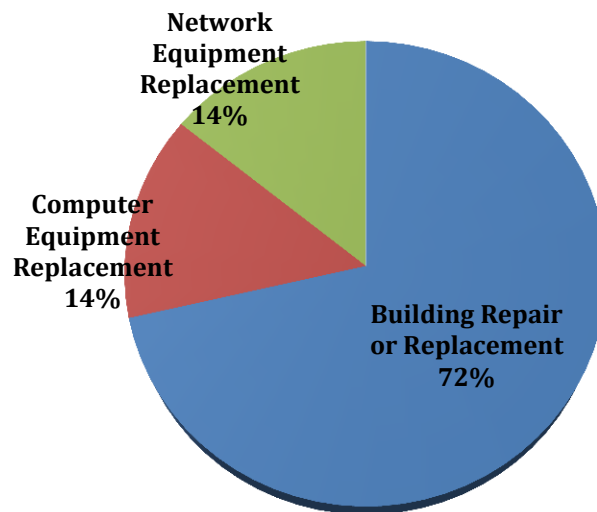
Of the \$1,552,795 in budgeted capital expenditures for fiscal year 2019, \$950,000 is budgeted to be transferred to reserve accounts. The District realizes that many of the taxing units who pay



our budget need stability in our budget to avoid large spikes in necessary expenditures. The District established a reserve policy in 2015 to help maintain the stability of the District's budget. The District budgets an annual amount to both the Reserve for Computer Equipment Replacement and the Reserve for Network Equipment Replacement to help cover necessary projects in our capital improvement plan. This District also budgeted \$650,000 for the Reserve for Building Repair or Replacement. As Travis County and the Austin area continue to grow exponentially, it will be necessary for the District to hire additional staff to complete our mission critical tasks. The District has been in the same building since creation in 1981. We anticipate in the next five to ten years, we will outgrow our current building and will need to look at expansion into a new building.

Budgeted Reserves	Budget Amount
Transfer to Reserves- Building Repair or Replacement	650,000
Transfer to Reserves- Computer Equipment Replacement	150,000
Transfer to Reserves- Network Equipment Replacement	150,000
Total Budgeted Reserves	950,000

## Budget for Reserves



Capital Asset to be Purchased	Total Cost	Routine	Non-Routine
A/C Replacements	\$ 30,000	\$ 30,000	
Vehicle Replacement	\$ 40,000		\$ 40,000
Skylight Replacement	\$ 150,000		\$ 150,000
Copier Replacement	\$ 15,000		\$ 15,000
Transfer to Reserves- Building Repair or Replacement	\$ 650,000	\$ 650,000	
Additional Memory for VM Hosts	\$ 75,000		\$ 75,000
Cisco Switches	\$ 22,000		\$ 22,000
Disto Laser Measuring Tools	\$ 15,000		\$ 15,000
SolarWinds Server & Application- Node Licenses	\$ 5,795		\$ 5,795
Transfer to Reserves- Computer Equipment Replacement	\$ 150,000	\$ 150,000	
Transfer to Reserves- Network Equipment Replacement	\$ 150,000	\$ 150,000	

### **2019 Routine Capital Projects**

#### **AC Replacements**

The District budgets \$30,000 per year for A/C unit replacements. The District has approximately 30 rooftop units at various stages in their useful life. Approximately six units are replaced each year, as needed.

#### **Transfer to Reserves- Building Repair or Replacement**

The District is budgeting for \$650,000 to be put into the reserve fund for the building repair or replacement each year. The District estimates that in the next five to ten years, we will outgrow the current building.

#### **Transfer to Reserves- Computer Equipment Replacement**

The District is budgeting for \$150,000 to be transferred to the reserve fund for computer equipment replacement in 2018. The District estimates that computer equipment will need to be replaced every 5 years.

#### **Transfer to Reserves- Network Equipment Replacement**

The District is budgeting for \$150,000 to be transferred to the reserve fund for network equipment replacement in 2018. The District estimates that critical network equipment will need to be replaced every 5 years.

### **2019 Significant and Non-routine Capital Expenditures**

The following pages outline each non-routine project included in the capital improvement plan for fiscal year 2019.



## Capital Expenditure Project Summary

Project Name

Responsible Department

Project Description  
The current truck was purchased in 2005. The truck has had numerous issues throughout the last six months and needs to be replaced due to the age.



Project Type

Asset Category

Project Manager

Start Date  End Date

Fund

GL Code

Department Code

Estimated Cost

Operating Cost Increase (Decrease):

2018:

2019:

2020:



## Capital Expenditure Project Summary

Project Name

Responsible Department

Project Description



Project Type

Asset Category

Project Manager

Start Date  End Date

Fund

Operating Cost Increase (Decrease):

GL Code

2018:

Department Code

2019:

Estimated Cost

2020:



## Capital Expenditure Project Summary

Project Name

Responsible Department

Project Description



Project Type

Asset Category

Project Manager

Start Date  End Date

Fund

GL Code

Department Code

Estimated Cost

Operating Cost Increase (Decrease):

2018:

2019:

2020:

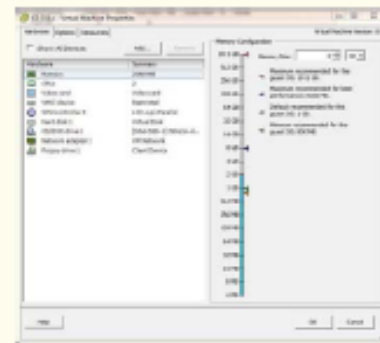


# Capital Expenditure Project Summary

Project Name: Additional Memory for VM Hosts

Responsible Department: 20- Information Technology

Project Description: Additional workload capabilities. Increased flexibility to load balance servers.



Project Type: Asset Addition

Asset Category: Network Equipment

Project Manager: Tawnya Blaylock

Start Date: 01/15/2019 End Date: 01/20/2019

Fund: 100- General Fund

GL Code: 40910- Capital Equipment

Department Code: 20- Information Technology

Estimated Cost: \$75,000

Operating Cost Increase (Decrease):

2018: \$0

2019: \$0

2020: \$0



## Capital Expenditure Project Summary

Project Name

Responsible Department

Project Description



Project Type

Asset Category

Project Manager

Start Date  End Date

Fund

GL Code

Department Code

Estimated Cost

Operating Cost Increase (Decrease):

2018:

2019:

2020:





# Capital Expenditure Project Summary

**Project Name**

**Responsible Department**

**Project Description**



**Project Type**

**Asset Category**

**Project Manager**

**Start Date**  **End Date**

**Fund**

**GL Code**

**Department Code**

**Estimated Cost**

**Operating Cost Increase (Decrease):**

2018:

2019:

2020:

# TRAVIS CENTRAL APPRAISAL DISTRICT

## Future Capital Replacements

Asset	Dept.	2019	2020	2021	2022	2023	2024
Laptops	IT	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
AC Unit #7	Admin	\$ 5,000					
AC Unit #10	Admin	\$ 5,000					
AC Unit #12	Admin	\$ 5,000					
AC Unit #15	Admin	\$ 5,000					
AC Unit #17	Admin	\$ 5,000					
AC Unit #16	Admin	\$ 5,000					
Vehicle- Ford Pickup	Admin	\$ 40,000					
Skylight Replacement	Admin	\$ 150,000					
Copier- Admin	Admin	\$ 7,500					
Copier- Commercial	Admin	\$ 5,000					
iPad Air 2	IT	\$ 48,000					
Laser Measuring Tool- Disto	IT		\$ 48,000				
Ice/Water Machine- Downstairs	Admin		\$ 6,000				
AC Unit #18	Admin		\$ 5,000				
AC Unit #20	Admin		\$ 5,000				
AC Unit #23	Admin		\$ 5,000				
AC Unit #24	Admin		\$ 5,000				
AC Unit #25	Admin		\$ 5,000				
AC Unit #26	Admin		\$ 5,000				
Scanner- Ricoh High	IT		\$ 5,000				
SAN	IT		\$ 800,000				
Insertor- DI380 (Mail Room)	IT		\$ 18,000				
Computer- AIO for ARB	IT		\$ 30,000				
Security System-	Admin		\$ 15,000				
AC Unit #27	Admin			\$ 5,000			
AC Unit #28	Admin			\$ 5,000			
AC Unit #30	Admin			\$ 5,000			
AC Unit #21	Admin			\$ 5,000			
AC Unit #22	Admin			\$ 5,000			
AC Unit #1	Admin			\$ 5,000			
AC Unit #8	Admin			\$ 5,000			
AC Unit #19	Admin			\$ 5,000			
Binding Machine- Residential	Admin			\$ 1,000			
Binding Machine- Commercial	Admin			\$ 1,000			
Large Format Printer	IT			\$ 5,000			

## TRAVIS CENTRAL APPRAISAL DISTRICT

### Future Capital Replacements

Asset	Dept.	2019	2020	2021	2022	2023	2024
Scanner- Large Format Scanner	IT			\$ 5,000			
Copier- Self Service-	Admin			\$ 7,500			
Copier- Self Service- CS	Admin			\$ 7,500			
Software- Accounting Software	Admin			\$ 25,000			
AC Unit #9	Admin			\$ 5,000			
Security Cameras	Admin			\$ 25,000			
Sound Recording Equipment- BOD	Admin			\$ 60,000			
Binding Machine-	Admin			\$ 1,000			
Ice/Water Machine	Admin			\$ 6,000			
Desktop PCs	IT				\$ 120,000		
Monitors	IT				\$ 78,000		
Scanners	IT				\$ 117,000		
Desktop Printers	IT				\$ 50,000		
Door Control Software	Admin				\$ 15,000		
Mail Machine	IT					\$ 100,000	
Network Printers	IT					\$ 15,000	
Servers	IT					\$ 120,000	
Network Switches/Routers	IT					\$ 120,000	
APC Symettra UPS	IT					\$ 100,000	
Insertter- DI950	IT					\$ 110,000	
Fire Alarm Upgrade	Admin						\$ 40,000
Sound Recording Equipment- ARB	Admin						\$ 75,000
Liebert HVAC	Admin						\$ 120,000
Chairs for Staff	Admin						\$ 104,000
Produplicators (2)	IT						\$ 2,500
AC Unit #11	Admin						\$ 5,000
AC Unit #29	Admin						\$ 5,000
Modular Furniture-	Admin						\$ 20,000
Modular Furniture- Land/Ag/Commercial	Admin						\$ 20,000
Modular Furniture-	Admin						\$ 20,000
Tables & Chairs for Training Room	Admin						\$ 20,000
Scanner- Barcode Scanner for Insertter	IT						\$ 2,500
Barcode Scanners- Finance	Admin						\$ 2,500
Software- Fixed Asset Software	Admin						\$ 10,000
<b>Total</b>		<b>\$ 283,500</b>	<b>\$ 955,000</b>	<b>\$ 192,000</b>	<b>\$ 383,000</b>	<b>\$ 568,000</b>	<b>\$449,500</b>



# **Debt Administration**

## **TRAVIS CENTRAL APPRAISAL DISTRICT**

### **Debt Administration**

All financing of capital projects must be included in the current year's proposed budget and approved by the Board of Directors. Appraisal Districts are not authorized to levy ad valorem taxes or issue bonded indebtedness or other debt instruments. Therefore, any capital asset acquisition requiring the use of financing must be done through the budget process.

For fiscal year 2019, the District does not anticipate the need to enter into any financing agreements for the purchase of capital equipment.



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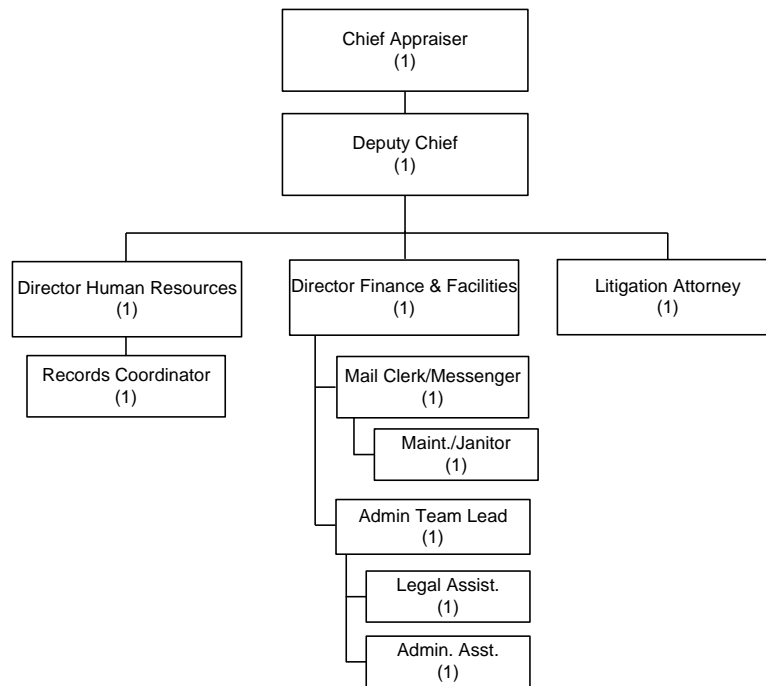




# **Department Budgets**



# Administration & Appeals



Employee Position	No. of Positions	Position Grade	Hourly Range	Auto Allowance	Total Employee Benefit
Chief Appraiser	1	Exempt	\$96.07	\$ -	\$66,813
Deputy Chief Appraiser	1	21	- \$ 96.63	\$ 6,600	\$ 51,116 - \$ 66,539
Human Resources Director	1	20	\$ 52.30 - \$ 73.23	\$ -	\$ 41,785 - \$ 53,473
Finance & Facilities Director	1	20	\$ 52.30 - \$ 73.23	\$ -	\$ 41,785 - \$ 53,473
Litigation Attorney	1	20	\$ 52.30 - \$ 73.23	\$ 2,400	\$ 41,785 - \$ 53,473
Admin Team Lead	1	8	\$ 26.34 - \$ 36.88	\$ -	\$ 27,289 - \$ 33,175
Records Coordinator	1	6	\$ 23.40 - \$ 32.77	\$ -	\$ 25,648 - \$ 30,880
Legal Assistant	1	5	\$ 20.70 - \$ 28.98	\$ -	\$ 24,140 - \$ 28,763
Admin Assistant	1	5	\$ 20.70 - \$ 28.98	\$ -	\$ 24,140 - \$ 28,763
Mail Clerk/Messenger	1	3	\$ 18.94 - \$ 26.52	\$ -	\$ 23,157 - \$ 27,390
Maintenance/Janitor	1	3	\$ 18.94 - \$ 26.52	\$ -	\$ 23,157 - \$ 27,390

Total employee benefit includes health, dental, life, disability and long-term care insurance, retirement, and the employee assistance program that are all provided by the District as terms of employment.

## **Administration Department**

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### **Mission Statement**

The mission of the Administration department, which includes human resources, finance, facilities' maintenance, records management and the offices of the Chief Appraiser and the Deputy Chief of Appraisal is to provide timely, useful, and accurate information to all internal and external customers including but not limited to staff, division directors, the Board of Directors, the taxing jurisdictions of Travis County, and all taxpayers of Travis County, and to assure prudent control of the District's cash and investments. It is also the mission of the Administration department to oversee all mission critical tasks of the appraisal district to ensure completion and to meet all legislative requirements. The Appeals department seeks to provide legal analysis and property valuations for the District during information and formal hearings, settlement conferences, mediations, arbitrations, SOAH hearings, and lawsuits filed in Travis County with the Texas Property Tax Code and appraisal practices and standards, and to carry out the duties in a professional, friendly, courteous and ethical manner.

### **Key Responsibilities**

The Administration Department's function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, purchasing, payroll, facilities maintenance, records management and mail services. Key responsibilities of the legal staff include, but are not limited to: managing lawsuits, arbitrations, SOAH hearings, mediations and settlement conferences (internally and those of outside counsel); preparation and review of expert reports; filing and answering lawsuits; preparing and answering discovery, motions, and judgments; and providing legal advice on day-to-day issues arising out of issues involving the Texas Property Tax Code, exemption application, contracts, open meetings, and public information requests. Additional responsibilities include conducting staff training/CLE, legislative bill tracking and analysis, as well as notarizing and translating forms and documents. The litigation appraisers handle all the arbitrations and coordinate valuation efforts for use in SOAH hearings, mediations and settlement conferences involving real property.

## Key Tasks & Deadlines

Tasks	Deadline	Key Players
Performance Reviews/ Merit Increases	January 15	HR, Divisions Directors & Managers
Year End Processing & W2's	January 1	HR, Finance
Budget Planning Meetings	March 1	Finance, Chief Appraiser, Division Directors
Certified Estimates	April 30	Chief Appraiser
Financial Audit	June 15	Finance
Presentation Preliminary Budget	June 15	Chief Appraiser, Finance
Appraisal Roll Certification	July 25	Chief Appraiser
Reappraisal Plan	September 15	Chief Appraiser
Budget Adoption	September 15	Chief Appraiser, Finance
Strategic Plan	October 15	Chief Appraiser, Division Directors & Managers
Annual Report	November 1	Chief Appraiser
Open Enrollment	November 1	HR
Mediations	Year Round	Attorney
Settlement Conference	Year Round	Attorney
Lawsuit Preparation	Year Round	Attorney

## Department Goals

Dept.	2019 Goals	Output Measure	Efficiency Measure
<b>Administration &amp; Appeals</b>	Maximize and leverage our current technology to create more efficiency within our yearly processes. (Deputy Chief)	Time it takes to complete valuation, notice of appraised value mailing, work protests, and complete litigation.	Review the year-over-year numbers for valuation, notice of appraised value, protests and litigation.
	Continue to reduce the number of residential neighborhoods to missor the marketplace as determined by sales data. (Deputy Chief)	Reduce total number of residential neighborhoods as supported by market data.	Enhance ability to profile greater percentage of properties with increased accuracy and efficiency  Larger neighborhoods have more sales to analyze and calibrate appraisal models
	Continue to revamp the litigation processes to reduce the costs and exposure to the taxpayers as much as possible. (Deputy Chief)	Increased number of lawsuits processed and reduced amount of value changes by having better evidence and documentation.	Measure the number and volume of lawsuits settled by the appraisal staff and attorneys.
	Work to reduce the number of protests that are filed in 2019. (Deputy Chief)	Continue to refine TCAD appraisal models and appraisal techniques.	Number of 2019 protests.

## Administration & Appeals

Dept.	2019 Goals	Output Measure	Efficiency Measure
	Cross train staff in all departments to ensure our workforce is ready when new opportunities within the organization present themselves. (Deputy Chief)	Positive impact of having more employees trained to work in different division during different times of the year.	Positive effects of progressive employee growth in knowledge and skillset leading to smoother transitions when new opportunities become available.
	Continue to enhance taxpayer understanding of the Property Tax System and educate the public about Truth in Taxation issues and the Appraisal District roll in the Property Tax System (Admin. Department)	Conduct 20+ town hall meetings with Neighborhood Associations throughout Travis County	Reduce number of protests and be more efficient with taxpayers when they are in the building
	Prepare and administer the District's annual operating budget by maximizing the accuracy of budgeted revenue and expenditure estimates, and effectively meeting the short and long-term needs of the District (Finance)	Prepare the District's preliminary budget and mail to the taxing jurisdictions by May 10 <sup>th</sup> . Minimal changes from preliminary to adopted budget. Adoption of the 2019 budget by the statutory deadline of September 15, 2018. Number of budget variance reports with a variance of less than 10% Department budget variance percentage of less than 5%	Award by GFOA for Distinguished Budget Presentation
	Manage the annual financial audit and prepare the Comprehensive annual financial report in which the report is user friendly and understandable to the taxpayers and jurisdictions of Travis County (Finance)	Prepare the Comprehensive Annual Financial Report (CAFR) and present to the Board of Directors prior to June 15 <sup>th</sup> . Prepare a PAFR (Popular Annual Financial Report) that meets the GFOA requirements Number and type of financial information available on the TCAD website	Award by GFOA for Excellence in Financial Reporting Award for Popular Annual Financial Report (PAFR) by GFOA Increase the number of purchasing documents on the District's website.
	Complete and Implement Email Policy for Retention (HR)	Completion and implementation of Policy	Reduced storage space. Increased efficiency in retrieval of requested documents.
	Continue to work with clerical supervisors to establish productivity/accuracy goals (HR)	Quality of product, meeting time constrained goals.	Increased accuracy and productivity and ultimately customer satisfaction.
	Modify annual performance appraisal review forms to reduce redundancy. (HR)	Improve the quality and specificity of feedback to employees resulting in continuous improvement.	More accurate performance appraisal reviews and improved employee performance.
	Multi-year project to convert personnel files older than 4 years to digital format and purge documents that have met retention (HR)	Reduced document storage. Improved record retrieval. This is a multi-year project with the goal of completion within 3 years.	Reduced storage footprint. Improved preservation of paper records that are prone to disintegration.
	Integrate the new TCAD in-house attorney into the business processes related to exemption issues and other matters of the property tax code. (Appeals)	Measure the increased efficiency gained by not having to outsource legal questions for items that occur fairly frequently.	Increase in the working knowledge of the staff that will be gained from working side-by-side with the in-house attorney.

## Department Accomplishments

- 1 Received the Excellence in Financial Reporting Award from the GFOA.
- 2 Received the Distinguished Budget Presentation Award from the GFOA.
- 3 Received an award for the Popular Annual Financial Report (PAFR) from the GFOA for the first time.
- 4 Increased the number of vendors receiving electronic payments to 57% of all payments processed.
- 5 Implemented online training requests to expedite and track training expenditures.
- 6 Successfully hosted and coordinated the first-ever Travis County Property Tax Town Hall Series to increase taxpayer outreach and education.
- 7 Resolved \$21.7 billion in commercial litigation with a 7% value change.
- 8 Certified the appraisal roll in record time, with less value under protest.
- 9 Monitored call center calls, developed standardized responses to questions to identify more quickly the calls that need to be elevated to the District
- 10 Standardized email responses for Public Information Act requests.
- 11 Facilitated disposition of old plat maps.
- 12 No erroneous unemployment claims.

# Administration & Appeals

## Department Budget by Category

Description	Line Item Amount	Account Total
<b>Personnel Costs</b>		1,222,897
Salaries	1,201,397	
Overtime	12,500	
Auto Allowance	9,000	
<b>Function Total</b>		<b><u>1,222,897</u></b>

Description	Line Item Amount	Account Total
<b>Benefit Costs</b>		
Retirement (TCDRS)		193,809
Deferred Compensation		87,369
401(a) & 457(b) matching funds	75,369	
401(a) & 457(b) Administrative Fees	12,000	
Health Insurance		486,039
Employer Paid Health Insurance	129,039	
Health Reimbursement Account (HRA)	110,000	
Retiree Healthcare	100,000	
Retiree Medicare Supplement	147,000	
Dental Insurance		39,505
Employer Paid Dental Insurance	4,505	
Dental Reimbursement Account	35,000	
Life Insurance		3,609
Disability Insurance		8,723
Long Term Care Insurance		2,332
Medicare		15,612
Employee Assistance Program		3,390
<b>Function Total</b>		<b><u>840,388</u></b>

Description	Line Item Amount	Account Total
<b>Printing &amp; Mailing Services</b>		
Printing		8,175
Chief Appraiser Presentation Printing	3,500	
Finance Presentation Printing	3,500	
Miscellaneous Print jobs	1,000	
Business Cards, ID badges & Name plates	175	
Paper		15,000
Postage & Freight- In house		119,050
General mail postage	117,350	
PO box rentals	1,700	
Shipping charges		2,500
<b>Function Total</b>		<b><u>144,725</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Operating Supplies</b>		
Operating Supplies		20,450
Office supplies	7,500	
TCAD shirt order	7,500	
First aid supplies	4,500	
Postage meter supplies	800	
End of year tax forms	150	
Furniture & Equipment- under \$1000		2,500
<b>Function Total</b>		<b><u>22,950</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Subscription &amp; Data Purchases</b>		
Books, Publications, Subscriptions & Databases		62,723
CoreLogic	24,300	
Metro Study	22,500	
Legislative Tracking Subscription	3,325	
RECA	3,250	
West Payment Center Information Charges	2,268	
Texas Property tax code	1,600	
Austin American Statesman	650	
Appeals Publications	650	
Efile Tax Forms Subscription	550	
HR Subscriptions- Online testing & Surveys	500	
Angelou Economics Monthly Updates	300	
Finance Subscriptions & Publications	225	
Austin Business Journal	105	
Miscellaneous publications	2,500	
<b>Function Total</b>		<b><u>62,723</u></b>



<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Training &amp; Education</b>		
Training & Education		108,230
Appraisal Institute Courses	30,000	
IAAO In-house Training Classes	25,000	
IAAO Conference	7,500	
Management Training	5,000	
TAAO Conference	5,000	
ESRI User Conference	3,000	
Tuition Reimbursement for TCAD Employees	3,000	
IAAO Legal Seminar	3,000	
GIS/CAMA Conference	2,550	
TAAD Courses	2,500	
Property Tax Institute	2,500	
Annual Legal Seminar	2,000	
TAAD Conference	1,875	
Angelou Economic Forecast Forum	1,500	
Litigation Attorneys and Appraisers	1,000	
IREM Economic Forecast Forum	750	
TCDRS Conference	705	
TA Conference	675	
Open Government Conference	675	
Chief Appraiser	1,000	
Deputy Chief of Appraisal	1,000	
Finance & Facilities Officer	2,500	
HR Director	250	
Records Coordinator	250	
Miscellaneous Training	5,000	
<b>Function Total</b>		<b><u>108,230</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Travel Costs</b>		
Travel/Meals/Lodging		48,850
IAAO Conference	12,500	
TAAD Conference	8,000	
CREFC Conference	7,000	
IAAO Legal Seminar	6,000	
GIS/CAMA Conference	3,500	
ESRI User Conference	3,500	
Other- Legislative Update, Parking Fees, etc.	3,500	
Ad Valorem Taxation Seminar	2,500	
TA Conference	1,600	
TAAO Conference	750	
<b>Function Total</b>		<b><u>48,850</u></b>

Description	Line Item Amount	Account Total
<b>Utilities</b>		
Utilities		86,280
Electricity	78,000	
Trash Pickup	4,500	
Cable	3,000	
Recycling	780	
Telephone		50,000
Wireless Internet		47,000
<b>Function Total</b>		<b><u>183,280</u></b>

Description	Line Item Amount	Account Total
<b>Legal Services</b>		
Attorney & Court Costs		616,500
Outside Legal Council	600,000	
Mediation Fees	5,000	
Other Legal Costs	10,000	
SOAH	1,500	
Legal & Attorney- Personnel		10,000
Expert Witness Costs		150,000
Arbitration Refunds		35,000
<b>Function Total</b>		<b><u>811,500</u></b>

Description	Line Item Amount	Account Total
<b>Professional Services</b>		
Appraisal Services		362,820
Fee Appraisals for Commercial & High End Residential Properties	250,000	
Capital Appraisal Group Service	112,820	
Professional Services		245,250
PR/Marketing	100,000	
Aerial photography project	55,000	
Change Detection	55,000	
Miscellaneous	15,000	
Direct Pay Administrative Fee	15,000	
Flex System Administrative Fee	4,250	
Interpreter	1,000	
Accounting & Audit		17,715
Annual Audit Cost	17,000	
CAFR, PAFR & Budget Submission to GFOA	715	
Payroll		32,500
<b>Function Total</b>		<b><u>658,285</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Insurance</b>		
Property Insurance		5,500
Liability Insurance		20,000
Unemployment Insurance		25,000
Workers Compensation		32,000
<b>Function Total</b>		<b><u>82,500</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Rentals</b>		
Rental- ARB Season		100,000
Rental Office Machines		50,520
Copier Leases	50,000	
Postage Meter Rental	520	
Rental Storage Space		10,900
Off-site warehouse & storage	7,000	
Parking Lot Lease	3,900	
<b>Function Total</b>		<b><u>161,420</u></b>

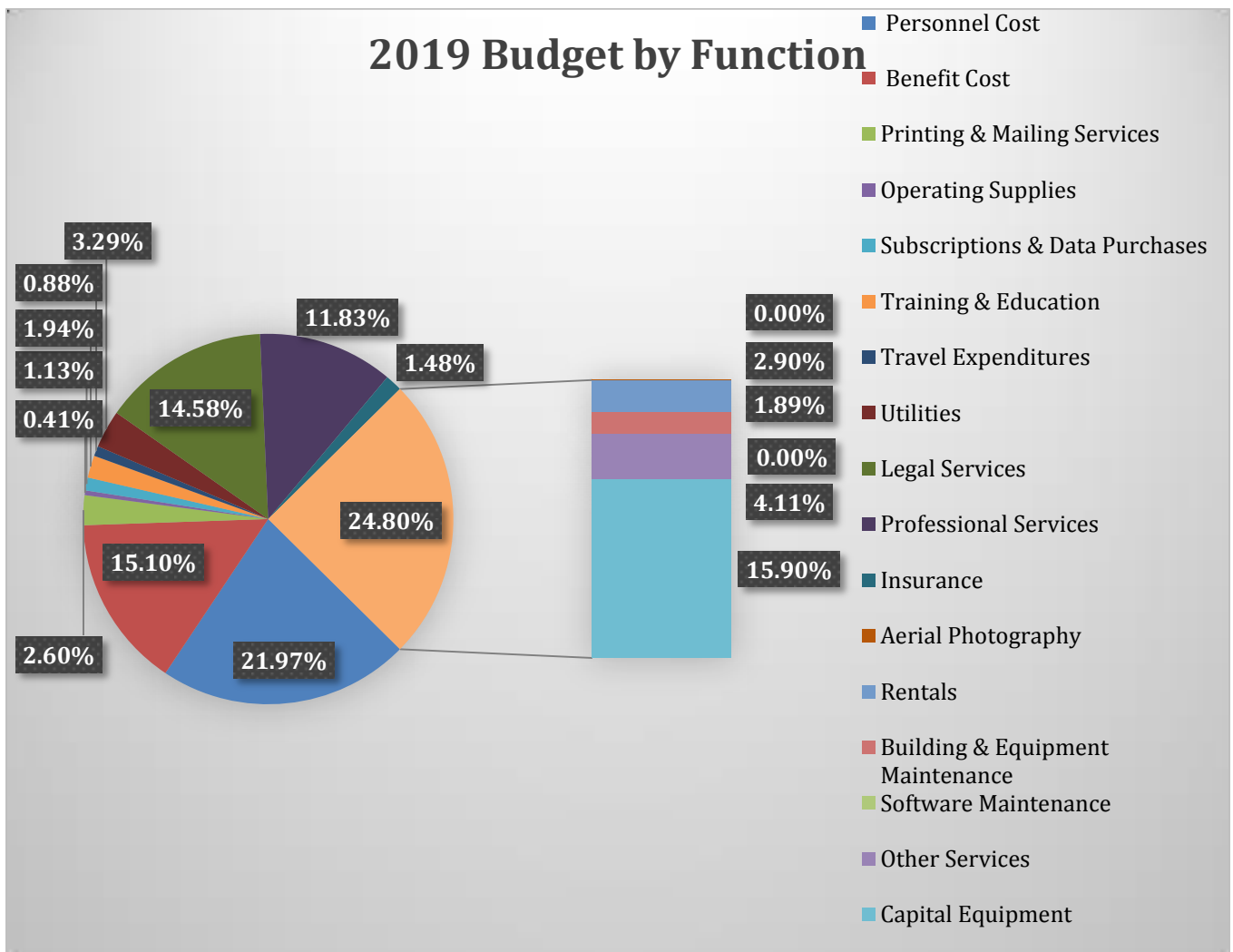
<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Building &amp; Equipment Maintenance</b>		
Building Repair/Maintenance		50,660
Building Maintenance	36,000	
Grounds Maintenance	12,060	
Quarterly Filter Changes	1,200	
Leibert Maintenance	800	
Quarterly Pest Control	600	
Building Cleaning Service		47,480
Janitorial Services	27,360	
Janitorial Supplies	12,000	
Carpet Cleaning	5,120	
Tile scrubbing	1,500	
Miscellaneous Cleaning	1,500	
Repair & Maintenance- Equipment		7,020
Pitney Bowes Mail Equipment	5,000	
Elevator Maintenance	500	
Fire Alarm Test & Inspect	520	
Other Equipment	1,000	
<b>Function Total</b>		<b><u>105,160</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Other Services</b>		
Dues & Memberships		8,850
Walnut Creek Improvement Association	3,600	
Texas Association of Appraisal Districts (TAAD)	2,500	
State Bar Dues	300	
Government Finance Officers Association (GFOA)	400	
International Association of Assessing Officers (IAAO)	350	
SHRM	200	
Metro CAD Association	100	
Comptroller's Coop Purchasing Membership	100	
Texas Association of Assessing Officers (TAAO)	100	
TDLR Registration & Renewals	90	
Government Treasurers Organization of Texas (GTOT)	75	
TX Soc. Sec. Program (ERS)	35	
Other Dues	1,000	
Records Management		4,700
Microfilm- appraisal roll & permanent records	3,500	
Biweekly shredding	1,200	
Advertising & Legal Notices		17,400
Required Public Notice- Property Tax Benefits	5,100	
Required Public Notice- Property Tax Protest & Appeal Procedures	3,600	
Required Public Notice- Notice of Budget	3,600	
ARB Notice Accepting Application	2,100	
Appeals E-file Charges	1,000	
RFP/RFQ Postings	1,000	
Employment Ads	1,000	
Employee Appreciation		30,000
Employee recognition	15,000	
IAAO Designation Reward	10,000	
Fee Appraiser License Reward	5,000	
Board of Directors		25,500
Taxpayer Liaison Officer	18,000	
BOD General Counsel	5,000	
Other costs associated with the BOD	2,500	
Security Services		129,000
Armed security officer	124,800	
Nightly Building Patrol	4,200	
Vehicle Fuel		1,800
Vehicle Maintenance		600
Bank Fees		10,000
Credit Card Fees		1,000
<b>Function Total</b>		<b>228,850</b>

Description	Line Item Amount	Account Total
<b>Capital Equipment</b>		
Capital Expenditures		885,000
A/C Replacement	30,000	
Vehicle Replacement	40,000	
Sky light replacement	150,000	
Copier Replacement (2)	15,000	
Transfer to Reserves- Building Repair/Replacement	650,000	
<b>Function Total</b>		<b><u>885,000</u></b>

**Total 2019 Department Budget**

**\$ 5,566,760**

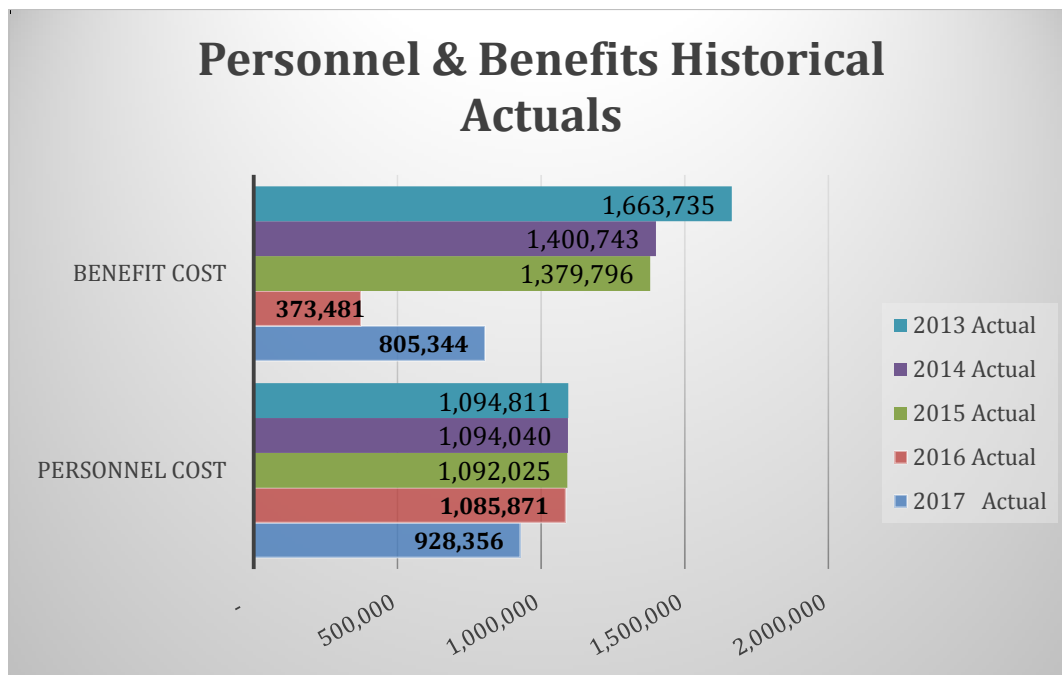


Budget Category	2019 Budget	2018 Budget	\$ Change	% Change	% of Total Budget
Personnel Cost	1,222,897	1,099,337	123,560	11.24%	21.97%
Benefit Cost	840,390	553,861	286,529	51.73%	15.10%
Printing & Mailing Services	144,725	141,700	3,025	2.13%	2.60%
Operating Supplies	22,950	23,900	(950)	-3.97%	0.41%
Subscriptions & Data Purchases	62,723	28,358	34,365	121.18%	1.13%
Training & Education	108,230	101,340	6,890	6.80%	1.94%
Travel Expenditures	48,850	46,350	2,500	5.39%	0.88%
Utilities	183,280	181,960	1,320	0.73%	3.29%
Legal Services	811,500	936,500	(125,000)	-13.35%	14.58%
Professional Services	658,285	728,635	(70,350)	-9.66%	11.83%
Insurance	82,500	88,000	(5,500)	-6.25%	1.48%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	161,420	303,450	(142,030)	-46.81%	2.90%
Building & Equipment Maintenance	105,160	110,620	(5,460)	-4.94%	1.89%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	228,850	244,045	(15,195)	-6.23%	4.11%
Capital Equipment	885,000	765,000	120,000	15.69%	15.90%
	<b>\$ 5,566,759</b>	<b>\$ 5,353,056</b>	<b>\$ 213,704</b>	<b>3.99%</b>	<b>100%</b>

Budget Category	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual
Personnel Cost	928,356	1,085,871	1,092,025	1,094,040	1,094,811
Benefit Cost	805,344	373,481	1,379,796	1,400,743	1,663,735
Printing & Mailing Services	128,957	136,651	154,633	112,799	9,936
Operating Supplies	13,065	32,285	82,995	50,366	22,658
Subscriptions & Data Purchases	30,418	18,380	29,867	29,836	27,601
Training & Education	100,418	74,380	57,629	92,403	38,188
Travel Expenditures	53,302	22,351	9,339	17,468	8,021
Utilities	181,557	169,395	159,427	148,682	121,616
Legal Services	545,989	450,298	435,112	540,142	104,022
Professional Services	510,123	615,815	485,879	269,295	167,214
Insurance	62,570	67,933	60,540	62,571	73,394
Aerial Photography	-	-	-	-	-
Rentals	55,116	54,150	50,235	47,496	34,410
Building & Equipment Maintenance	86,422	85,724	87,725	54,873	73,327
Software Maintenance	-	-	-	-	6,579
Other Services	208,281	226,457	197,437	104,896	86,398
Capital Equipment	91,652	282,243	120,009	173,025	97,076
	<b>3,801,570</b>	<b>3,695,414</b>	<b>4,402,648</b>	<b>4,198,635</b>	<b>3,628,986</b>

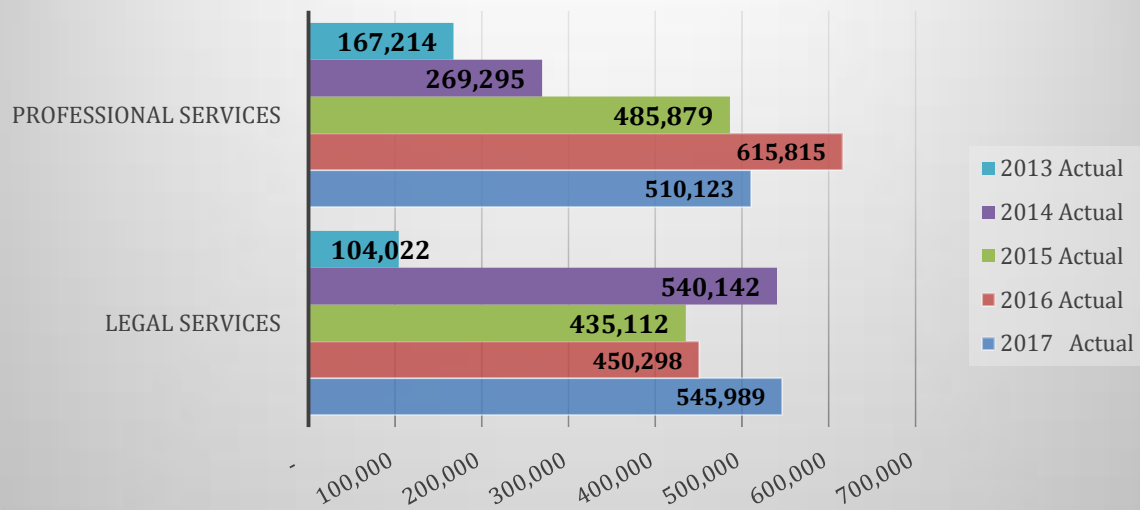
\*Increase in benefit expenditures during fiscal years 2013 through 2015 was due to lump sum payments made to the District's retirement plan.

Position	2019 Budget	2018 Budget	Net Change
Chief Appraiser	1	1	-
Deputy Chief of Appraisal	1	1	-
Human Resources Director	1	1	-
Finance & Facilities Director	1	1	-
Sr. Litigation Attorney	0	1	(1)
Litigation Attorney	1	1	-
Admin Team Lead	1	1	-
Records Coordinator	1	1	-
Admin Assistant	2	2	-
Mail Clerk/Messenger	1	1	-
Maintenance/Janitor	1	1	-
<b>Total Net Change</b>			<b>(1)</b>

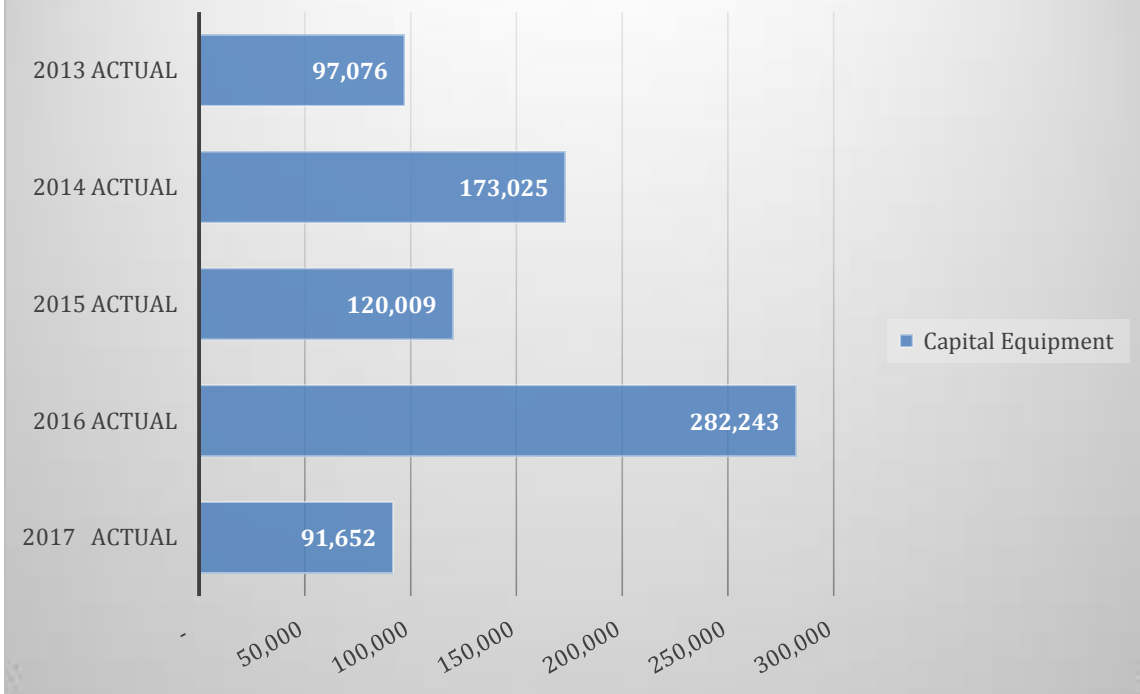




## Legal & Professional Services Historical Actuals



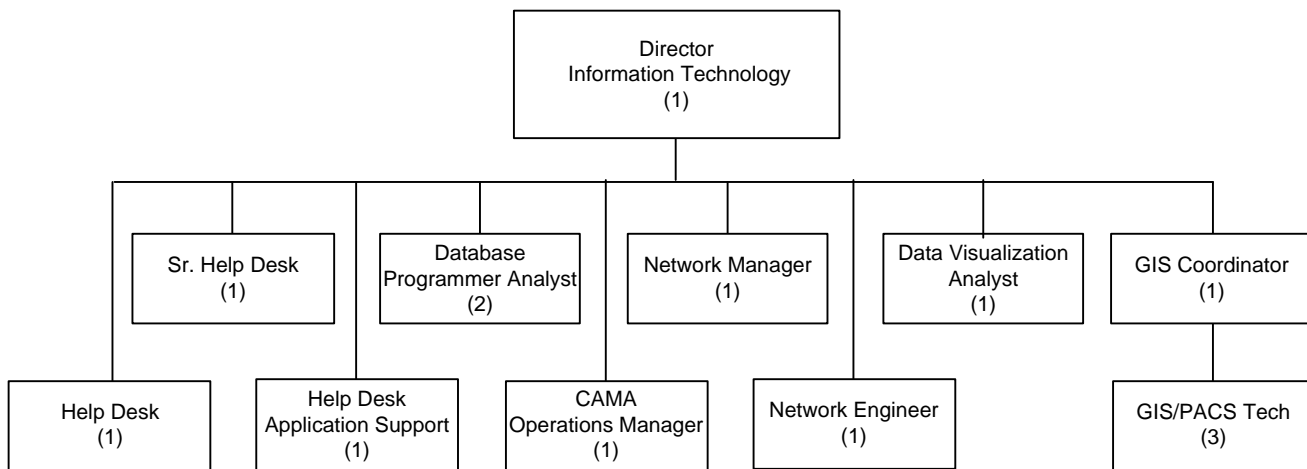
## Capital Equipment Historical Actuals



**Senate Bill 622 Required Public Notice Comparisons:**

Required Public Notice	2019 Budget	2018 Budget	2017 Actual
Property Tax Benefits	5,100	5,100	5,070
Property Tax Protest & Appeals Procedures	3,600	3,600	3,527
Notice of Public Budget Hearing	3,600	4,300	3,527
<b>Total</b>	<b>12,300</b>	<b>13,000</b>	<b>12,124</b>

# Information Technology



	Number of Positions	Position Grade	Hourly Range	Auto Allowance	Total Employee Benefit
Information Technology Director	1	20	\$52.30 - \$73.23	\$ -	\$41,785 - \$ 53,473
Network Manager	1	15	\$37.39 - \$52.36	\$ -	\$33,460 - \$ 41,819
GIS Coordinator	1	8	\$26.34 - \$36.88	\$ -	\$27,289 - \$ 33,175
Database Programmer Analyst	2	12	\$33.04 - \$46.26	\$ -	\$31,031 - \$ 38,413
Data Visualization Analyst	1	12	\$33.04 - \$46.26	\$ -	\$31,031 - \$ 38,413
CAMA Operations Manager	1	11	\$31.31 - \$43.84	\$ -	\$30,065 - \$ 37,061
Network Engineer	1	10	\$29.55 - \$41.38	\$ -	\$29,082 - \$ 35,688
Help Desk Application Support	1	6	\$23.40 - \$32.77	\$ -	\$25,648 - \$ 30,880
Sr. Help Desk Technician	1	6	\$23.40 - \$32.77	\$ -	\$25,648 - \$ 30,880
Help Desk Technician	1	4	\$19.52 - \$27.33	\$ -	\$23,481 - \$ 27,842
GIS/PACS Technician	3	4	\$19.52 - \$27.33	\$ -	\$23,481 - \$ 27,842

Total employee benefit includes health, dental, life, disability and long-term care insurance, retirement, and the employee assistance program that are all provided by the District as terms of employment.

# Information Technology Department

## Mission Statement

The mission of the Information Technology department is to provide, develop, and maintain a highly effective, reliable, secure and innovative technology infrastructure which supports all facets of the district staff, division directors, Board of Directors, taxing jurisdictions of Travis County, and all taxpayers of Travis County in the most cost effective manner.

## Key Responsibilities

The Information Technology department's function is to manage the activities of the information technology environment including the network, security, database, and CAMA software administration. This department is highly technical in all areas for troubleshooting, evaluating, and recommending changes to current and future network requirements to meet the District's needs. The IT department works closely with management and the District's software vendor to help design and implement new software features and programming changes, including changes required by legislative mandate. This department coordinates supplement processing with entities and district staff, works with various departments of the taxing units to electronically exchange information and provide data/information for all taxing units as requested. The IT department also processes record requests requiring computer generated information.

## Key Tasks/Deadlines

Tasks	Deadline	Key Players
Annual Development Schedule	January 6	IT Director
PTAD Sales Submission	January 31	IT Director, Operations Manager
Application Mailing	February 1	Operations Manager
Equipment replacement & upgrades	February 28	IT Director, Network Manager
Notice of Appraised Value Mailing	March 22	Operations Manager
Certification Processing	July 19	IT Director, Operation Manager
PTAD EARS Submission	September 1	IT Director, Operations Manger
Division Priority Planning	September 15	IT Director
NCOA/CASS Updates	Quarterly	Operations Manager
Supplement Processing	Monthly	Operations Manager
Subdivisions Plats	March 31	GIS Technicians
Condominiums Declarations	March 31	GIS Technicians
Annexations, De-annexations	March 31	GIS Technicians
Entity Records	July 10	GIS Director
Division Priority Planning	September 15	GIS Director
Splits/Merges	Year Round	GIS Technicians
Future Year Layer Updates	Year Round	GIS Technicians

## Department Goals

Dept.	2019 Goals	Output Measure	Efficiency Measure
Information Technology	Virtualize Dedicated VM Hosts to replace End of Life hardware for PACS Servers	Successful deployment of equipment and configuration	Additional Processing power. Increased flexibility to manage heavy workloads and minimize downtime.
	Additional EqualLogic Storage for colocation facility	Successful deployment of equipment and configuration	Additional storage capabilities
	Additional Cisco 3850 Switch	Successful deployment of equipment and configuration.	Additional patch panel port availability. Network load balancing.
	Field Device (iPad) Replacement	Successful deployment of equipment and configuration of system	Additional processing power; Increased usability to reduce downtime; Boost productivity.
	Develop standards for GIS functions and automate deed processing	Document metrics and expectations for GIS functions. Successful deployment of deed processing system	Improved efficiency when processing deeds.

## Department Accomplishments

- 1 Replaced end of support hardware, and upgraded management tools.
- 2 Deployed and configured Cisco Firepower appliance. Setup monitoring tasks.
- 3 Deployed VM Host & EqualLogic into existing storage array, load balance volumes.
- 4 PBX replacement and call center configuration.

# Information Technology

## Department Budget by Category

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Personnel Costs</b>		
Salaries		991,760
Overtime		10,000
<b>Function Total</b>		<b><u>1,001,760</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Benefit Costs</b>		
Retirement (TCDRS)		180,317
Deferred Compensation (401(a) and 457(b) match)		70,123
Health Insurance		164,232
Dental Insurance		5,735
Life Insurance		3,392
Disability Insurance		7,976
Long Term Care Insurance		2,968
Medicare		14,526
<b>Function Total</b>		<b><u>449,269</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Printing &amp; Mailing Services</b>		
Printing		137,120
Notice of Appraised Value Printing	80,000	
Protest season printing	20,000	
TCAD Envelopes	20,000	
Renditions	11,000	
Homestead Audit Printing	6,000	
Business Cards/ID Badges	120	
Paper		-
Postage & Freight- In house		-
Postage & Freight- Special Services		155,000
Notice of Appraised Values Postage	135,000	
Renditions Postage	15,000	
Homestead Applications Postage	5,000	
Shipping charges		-
<b>Function Total</b>		<b><u>292,120</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Operating Supplies</b>		
Operating Supplies		50,000
Printing Supplies	45,000	
Office & PC Supplies	5,000	
Operating Supplies- Equipment		100,800
Emergency Hard Drives (20 @ \$150 each)	3,000	
Miscellaneous Parts & Supplies (Approx. \$1,500 per month)	15,000	
Backup Tapes/other equipment	15,000	
UPS Battery Replacements (1/3 Replacement annually)	7,000	
Recording Equipment repairs for Expo Center	2,500	
iPad (60 @ \$700 each)	42,000	
iPad Cases & Supplies	12,000	
Printers (10 @ \$250 each)	2,500	
Laptops (2 @ \$900)	1,800	
Operating Supplies- Software		15,000
iPad Software/Applications	5,000	
Miscellaneous Software Purchases	10,000	
Furniture & Equipment- under \$1000		-
<b>Function Total</b>		<b>165,800</b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Subscription &amp; Data Purchases</b>		
Books, Publications, Subscriptions & Databases		790
NCOA/CASS- VariVerge	500	
Training Manuals	290	
<b>Function Total</b>		<b>790</b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Training &amp; Education</b>		
Training & Education		20,500
IT Training	15,000	
GIS Training	5,000	
TAAD Courses	500	
<b>Function Total</b>		<b>20,500</b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Utilities</b>		
Internet		80,245
FiberOptic ISP Services	66,420	
Co-Location Services	7,025	
Amazon Cloud Storage Fees	1,800	
Domain Registration/Certificates	5,000	
<b>Function Total</b>		<b>80,245</b>



<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Professional Services</b>		
Professional Services		1,082,730
CAMA Software Development & Migration Cost	975,000	
Services provided by Subvenion	65,000	
SQL/Report Writing Contract Services	20,000	
VMWare Horizon UEM Health Check	17,730	
Miscellaneous Contract Services	3,000	
Voice Work for Phone System	2,000	
<b>Function Total</b>		<b><u>1,082,730</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Aerial Photography</b>		
Aerial Photography		442,297
<b>Function Total</b>		<b><u>442,297</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Rentals</b>		
Rental Storage Space		10,800
<b>Function Total</b>		<b><u>10,800</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Building &amp; Equipment Maintenance</b>		
Repair & Maintenance- Equipment		82,513
CISCO Maintenance Contract	54,213	
APC Maintenance	4,300	
Printer Maintenance	3,500	
Other Equipment & PC Maintenance	7,500	
Pitney Bowes Inserter	5,500	
Dell Gold Support for Servers	7,500	
<b>Function Total</b>		<b><u>82,513</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Software Maintenance</b>		
Software Maintenance		557,328
PACS Appraisal Maintenance	270,108	
PACS Field Device- Device Maintenance	29,122	
PACS Field Device- Server Maintenance	6,067	
Cloud Hosting Fee	23,531	
Commvault	31,000	
ESRI	34,000	
Barracuda	4,000	
Antivirus Software	2,500	
Sage Fund Accounting Annual Maintenance	10,000	
Blackline Accounting Annual Maintenance	8,400	
Phone System Software/Support Maintenance	4,600	
AirWatch LLC	4,000	
Vmware Support/Maintenance	130,000	
<b>Function Total</b>		<b>557,328</b>

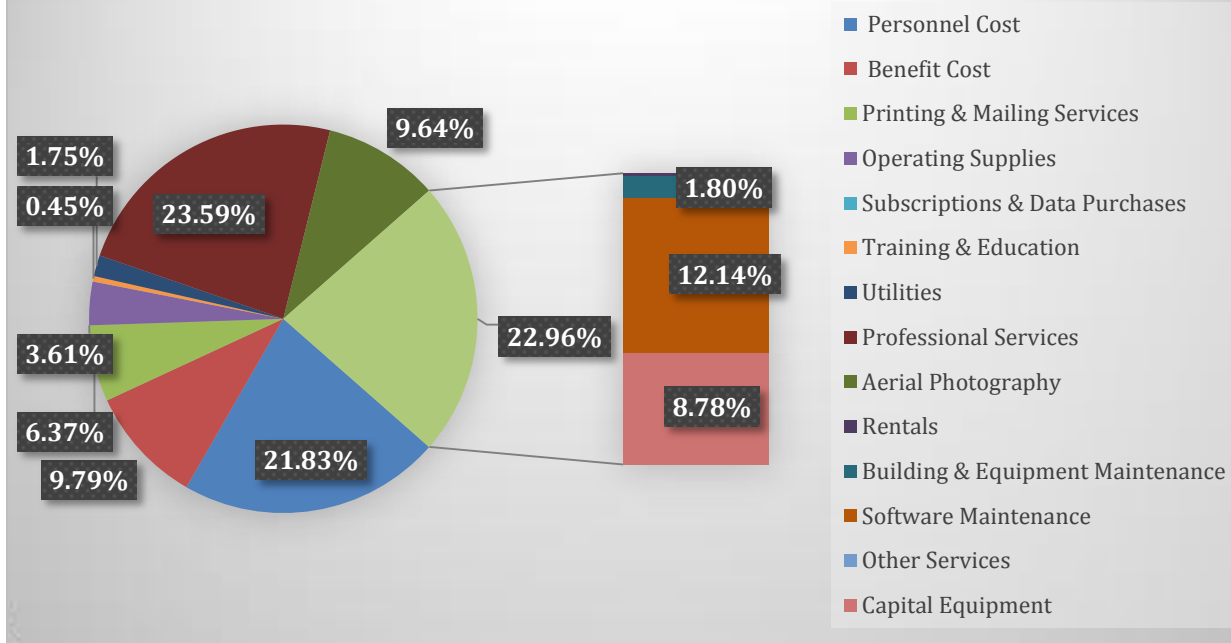
<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Other Services</b>		
Dues & Memberships		135
TDLR Registrations & Renewals	135	
<b>Function Total</b>		<b>135</b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Capital Equipment</b>		
Capital Expenditures		402,795
Additional Memory for VM Hosts	75,000	
Cisco Switches	22,000	
SolarWinds Server & Application- Node Licenses	5,795	
Transfer to reserves- Computer Equipment Replacement	150,000	
Transfer to reserves- Network Equipment Replacement	150,000	
<b>Function Total</b>		<b>402,795</b>

**Total 2019 Department Budget**

**\$ 4,589,079**

## 2019 Budget by Function

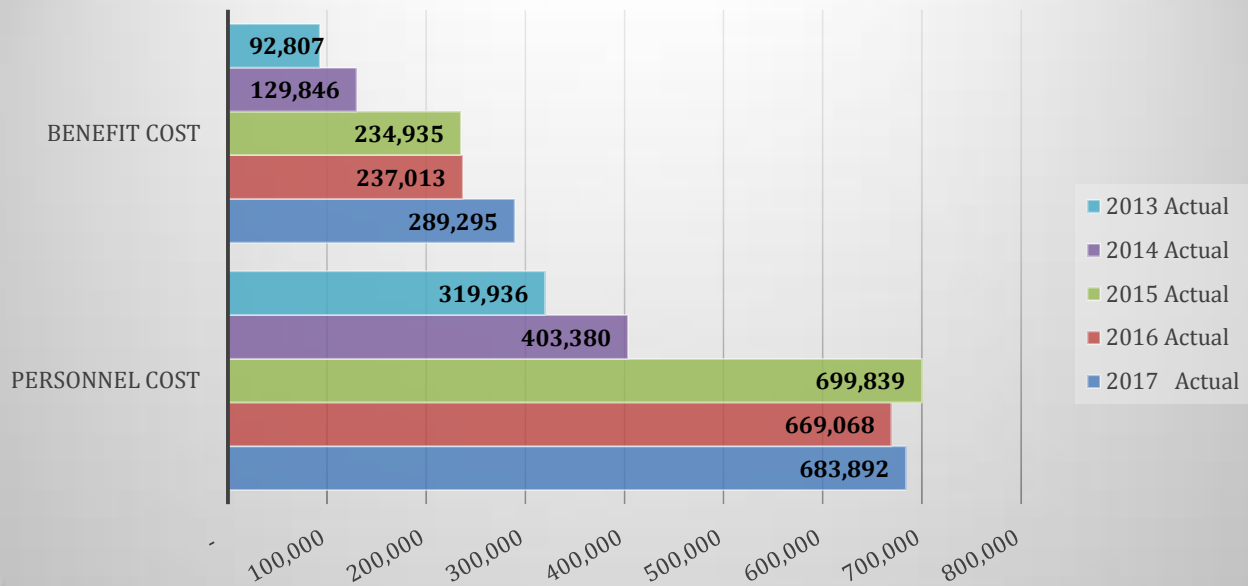


Budget Category	2019 Budget	2018 Budget	\$ Change	% Change	% of Total Budget
Personnel Cost	1,001,760	772,009	229,751	29.76%	21.83%
Benefit Cost	449,267	369,211	80,056	21.68%	9.79%
Printing & Mailing Services	292,120	313,620	(21,500)	-6.86%	6.37%
Operating Supplies	165,800	166,610	(810)	-0.49%	3.61%
Subscriptions & Data Purchases	790	910	(120)	-13.19%	0.02%
Training & Education	20,500	32,000	(11,500)	-35.94%	0.45%
Travel Expenditures	-	-	-	0.00%	0.00%
Utilities	80,245	32,300	47,945	148.44%	1.75%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	1,082,730	290,000	792,730	273.36%	23.59%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	442,297	460,000	(17,704)	-3.85%	9.64%
Rentals	10,800	10,800	-	0.00%	0.24%
Building & Equipment Maintenance	82,513	256,500	(173,988)	-67.83%	1.80%
Software Maintenance	557,328	913,284	(355,956)	-38.98%	12.14%
Other Services	135	135	-	0.00%	0.00%
Capital Equipment	402,795	561,947	(159,152)	-28.32%	8.78%
	<b>4,589,079</b>	<b>4,179,326</b>	<b>409,752</b>	<b>9.80%</b>	<b>100%</b>

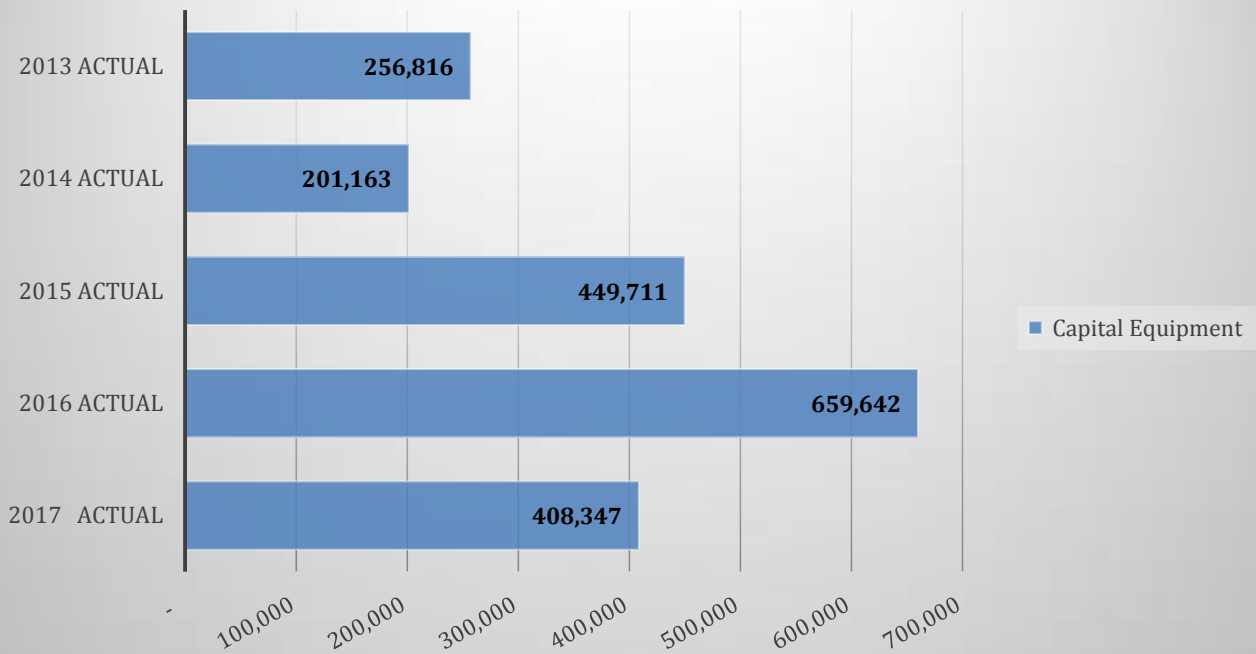
Budget Category	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual
Personnel Cost	683,892	669,068	699,839	403,380	319,936
Benefit Cost	289,295	237,013	234,935	129,846	92,807
Printing & Mailing Services	255,035	262,524	263,969	265,874	342,002
Operating Supplies	142,112	554,287	159,020	65,603	152,185
Subscriptions & Data Purchases	63	-	386	300	2
Training & Education	6,072	31,320	6,704	3,489	7,100
Travel Expenditures	-	-	-	-	136
Utilities	30,619	29,907	29,554	29,481	52,522
Legal Services	-	-	-	-	-
Professional Services	113,103	91,234	51,004	71,101	77,444
Insurance	-	-	2,926	-	-
Aerial Photography	-	833,120	185,837	75,740	75,740
Rentals	10,308	10,077	9,437	9,664	9,516
Building & Equipment Maintenance	52,094	105,075	63,414	63,181	23,211
Software Maintenance	1,206,626	1,332,497	617,689	552,623	346,100
Other Services	45	135	90	158	55
Capital Equipment	408,347	659,642	449,711	201,163	256,816
	<b>3,197,610</b>	<b>4,815,899</b>	<b>2,774,515</b>	<b>1,871,603</b>	<b>1,755,572</b>

Position	2019	2018	Net Change
Information Technology Director	1	1	-
Network Manager	1	0	1
GIS Coordinator	1	0	1
GIS Manager	0	1	(1)
Database Programmer Analyst	2	1	1
Data Visualization Analyst	1	0	1
CAMA Operations Manager	1	1	-
Network Engineer	1	1	-
SQL Report Writer	0	1	(1)
Help Desk Application Support	1	1	-
Sr. Help Desk Technician	1	0	1
Help Desk Technician	1	2	(1)
GIS/PACS Technician	3	3	-
<b>Total Net Change</b>			<b>2</b>

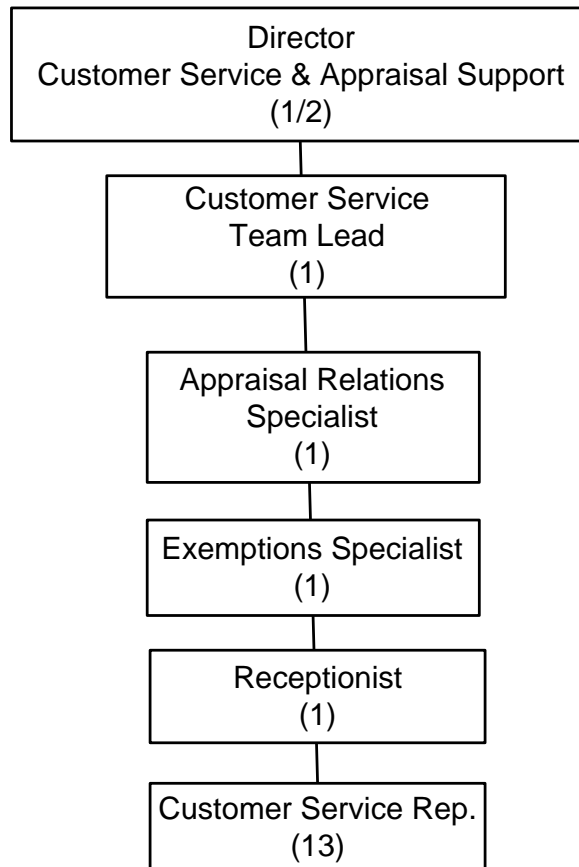
## Personnel & Benefits Historical Actuals



## Capital Equipment Historical Actuals



# Customer Service



Employee Position	Number of Positions	Position Grade	Hourly Range	Auto Allowance	Total Employee Benefit
Director of Customer Service & Appraisal Support	0.5	19	\$ 47.37 - \$ 66.33	\$ -	\$ 39,032 - \$ 49,620
Customer Service Team Lead	1	8	\$ 26.34 - \$ 36.88	\$ -	\$ 27,289 - \$ 33,175
Appraisal Relations Specialist	1	5	\$ 20.70 - \$ 28.98	\$ 6,600	\$ 24,140 - \$ 28,763
Exemptions Specialist	1	5	\$ 20.70 - \$ 28.98	\$ -	\$ 24,140 - \$ 28,763
Receptionist	1	2	\$ 15.77 - \$ 22.09	\$ -	\$ 21,387 - \$ 24,916
Customer Service Representative	13	2	\$ 15.77 - \$ 22.09	\$ -	\$ 21,387 - \$ 24,916

Total employee benefit includes health, dental, life, disability and long-term care insurance, retirement, and the employee assistance program that are all provided by the District as terms of employment.

## Customer Service Department

### Mission Statement

The mission of the Customer Service department is to provide assistance to the public in a professional and courteous manner in addition to ensuring that exemptions are fairly and consistently granted.

### Key Responsibilities

The Customer Service department is responsible for representing the District in frequent contact with the public. This department assists property owners, property tax professionals, attorneys and the general public with any request. The customer service department administers homestead, disable veteran and over-65 exemptions, as well as answering general questions received primarily from walk-in and telephone inquiries. This department is responsible for ensuring that exemptions are fairly and consistently granted per the Texas Property Tax Code.

### Key Tasks & Deadlines

Tasks	Deadline	Key Players
Homestead Reset	January 31	Customer Service Director, IT Director
Homestead Processing	February - April	Customer Service Representatives
Exemption Audits	December – February	Customer Service Representatives
Division Priority Planning	September 15	Customer Service Director
Deed Processing	Year Round	Deed Clerks
Mailing Address Corrections	Year Round	Deed Clerks
Customer Contact (phone calls, walk-ins)	Year Round	Customer Service Representatives

## Department Goals

Dept.	2019 Goals	Output Measure	Efficiency Measure
<b>Customer Service</b>	Crosstrain staff on phones, counter, application processing and deed processing	CSR assigned to either phone or counter and applications or deeds.	Reduced lobby wait time, phone queue and lead time on processing.
	Enter exemption applications	Continue to cross train on all types of applications	Cut lead time during peak times.
	Deed processing	Continue to cross train	Cut lead time during peak months.
	Audit exemptions	Send reapplications for remaining accounts missing images (older accounts)  Review 'DMA' accounts (different mail address) for homestead exemption. Expand field checks on absolute exemptions. Review active deferrals for over-65 and disabled person Process obituary report for 2018.	Increased accuracy.

## Department Accomplishments

- 1 Answered 53,000 phone calls with 2.85 abandon rate.
- 2 Assisted 15,500 walk-in customers at the customer service counter.
- 3 Processed 28,500 exemption applications and 30,000 deeds for ownership changes.
- 4 Entered 2,500 change of address forms.
- 5 Responded to 6,700 emails.
- 6 Cross trained staff to expand knowledge of more complex applications: over-65, port, disabled person, and disabled veteran.
- 7 Conducted team building events to empower and enable staff to excel.
- 8 Introduced monthly one-on-one meetings with staff to review productivity.



# Customer Service

## Department Budget by Category

Description	Line Item Amount	Account Total
<b>Personnel Costs</b>		
Salaries		577,044
Overtime		18,667
Auto Allowance		6,600
Seasonal & Temporary		150,000
<b>Category Total</b>		<b><u>752,311</u></b>

Description	Line Item Amount	Account Total
<b>Benefit Costs</b>		
Retirement (TCDRS)		137,578
Deferred Compensation (401(a) and 457(b) match)		53,502
Health Insurance		199,424
Dental Insurance		6,962
Life Insurance		2,355
Disability Insurance		6,679
Long Term Care Insurance		3,604
Medicare		11,083
<b>Category Total</b>		<b><u>421,187</u></b>

Description	Line Item Amount	Account Total
<b>Printing &amp; Mailing Services</b>		
Printing		225
Business cards & ID badges	225	
<b>Category Total</b>		<b><u>225</u></b>

Description	Line Item Amount	Account Total
Operating Supplies		
Operating Supplies		3,500
Office Supplies	3,500	
<b>Category Total</b>		<b><u>3,500</u></b>

Description	Line Item Amount	Account Total
Subscription & Data Purchases		
Books, Publications, Subscriptions & Databases		14,780
CLEAR Investigator Subscription	14,280	
Death Data File	500	
<b>Category Total</b>		<b><u>14,780</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Training &amp; Education</b>		
Training & Education		500
<b><i>Category Total</i></b>		<b><u><u>500</u></u></b>

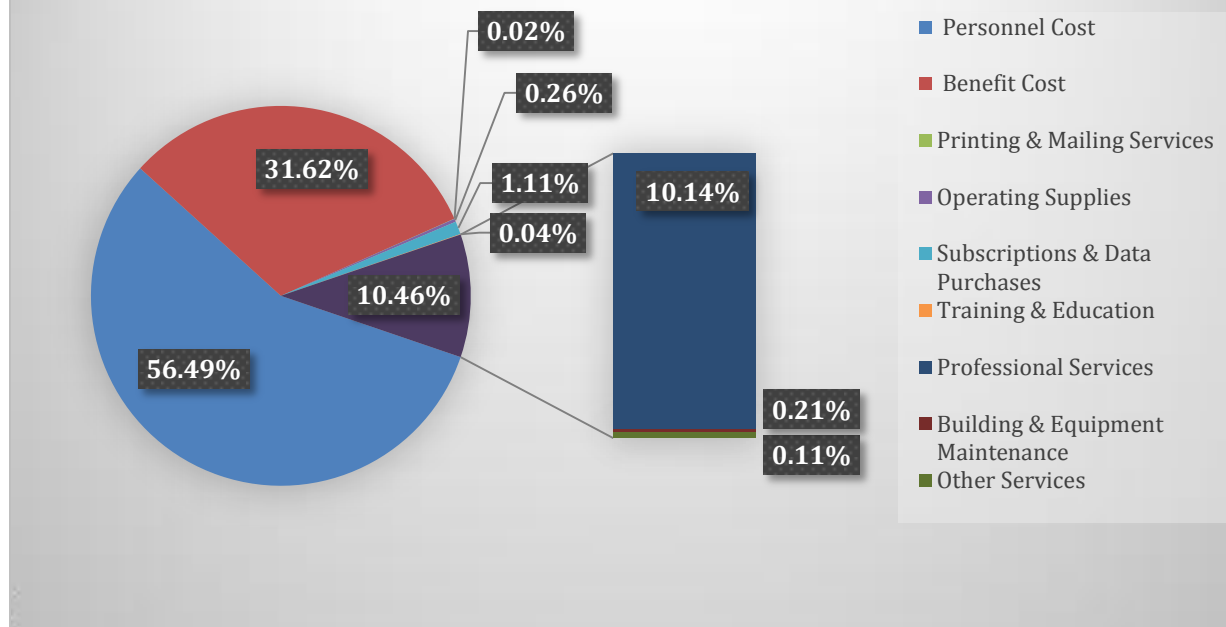
<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Professional Services</b>		
Professional Services		135,000
Outsourced Customer Service Call Center	135,000	
<b><i>Category Total</i></b>		<b><u><u>135,000</u></u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Building &amp; Equipment Maintenance</b>		
Repair & Maintenance- Equipment		1,516
KIP7100 Printer Maintenance	1,516	
<b><i>Category Total</i></b>		<b><u><u>1,516</u></u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Other Services</b>		
Dues & Memberships		355
Notary Renewals	310	
TDLR Dues	45	
Deed Copies		2,500
<b><i>Category Total</i></b>		<b><u><u>2,855</u></u></b>

***Total 2019 Department Budget*** **\$ 1,331,874**

## 2019 Budget by Function

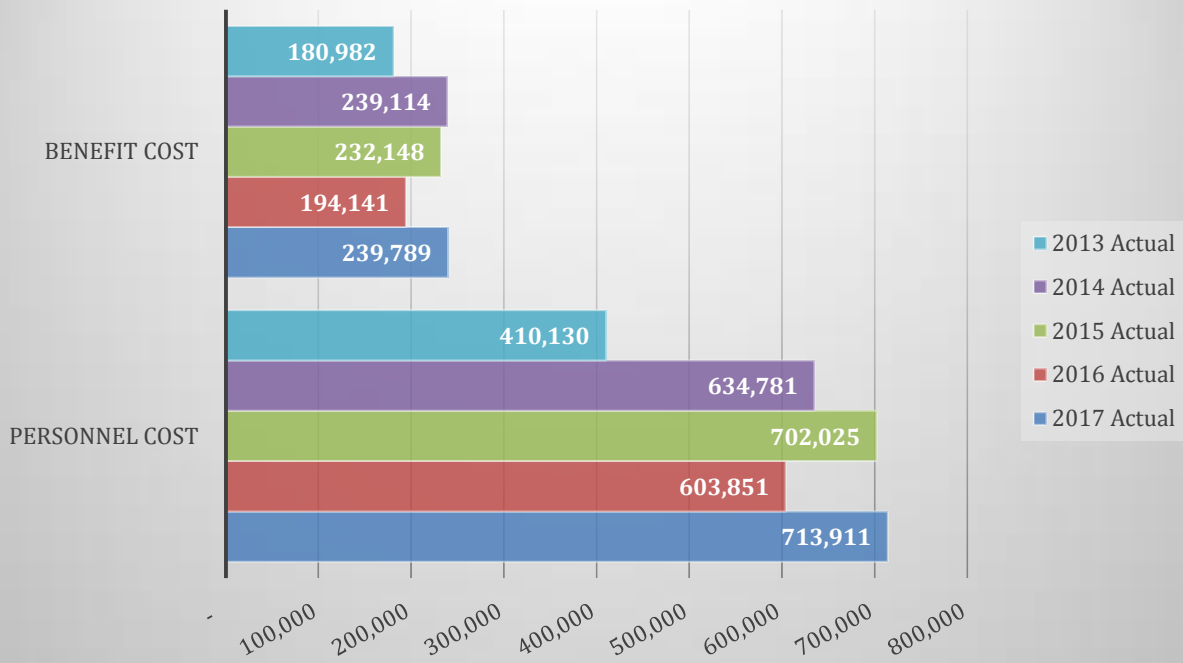


Budget Category	2019 Budget	2018 Budget	\$ Change	% Change	% of Total Budget
Personnel Cost	752,311	757,849	(5,538)	-0.73%	56.49%
Benefit Cost	421,186	436,425	(15,239)	-3.49%	31.62%
Printing & Mailing Services	225	125	100	80.00%	0.02%
Operating Supplies	3,500	3,000	500	16.67%	0.26%
Subscriptions & Data Purchases	14,780	16,670	(1,890)	-11.34%	1.11%
Training & Education	500	500	-	0.00%	0.04%
Travel Expenditures	-	-	-	0.00%	0.00%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	135,000	135,000	-	0.00%	10.14%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	1,516	1,516	-	0.00%	0.11%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	2,855	2,500	355	14.20%	0.21%
Capital Equipment	-	-	-	0.00%	0.00%
	<b>1,331,873</b>	<b>1,353,585</b>	<b>(21,712)</b>	<b>-1.60%</b>	<b>100%</b>

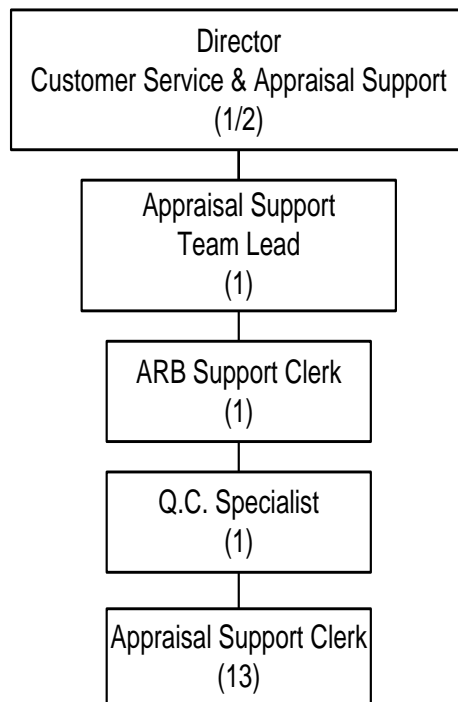
Budget Category	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual
Personnel Cost	713,911	603,851	702,025	634,781	410,130
Benefit Cost	239,789	194,141	232,148	239,114	180,982
Printing & Mailing Services	210	115	39	653	103
Operating Supplies	5,966	605	2,622	2,189	866
Subscriptions & Data Purchases	14,491	15,151	16,072	7,497	1,727
Training & Education	200	300	-	-	160
Travel Expenditures	-	-	-	99	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	122,500	88,700	-	-	-
Insurance	-	-	5,102	3,056	(4)
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	1,346	1,346	1,176	1,444	-
Software Maintenance	-	-	-	-	-
Other Services	2,855	3,000	-	274	-
Capital Equipment	-	-	-	3,162	-
	<b>1,101,269</b>	<b>907,209</b>	<b>959,184</b>	<b>892,269</b>	<b>593,964</b>

Position	2019 Budget	2018 Budget	Net Change
Director of Customer Service & Appraisal Support	0.5	0.5	-
Customer Service Team Lead	1	1	-
Appraisal Relations Specialist	1	1	-
Exemptions Specialist	1	1	-
Receptionist	1	1	-
Customer Service Representative	13	13	-
<b>Total Net Change</b>			<b>-</b>

## Personnel & Benefits Historical Actuals



# Appraisal Support



Employee Position	Number of Positions	Position Grade	Hourly Range	Auto Allowance	Total Employee Benefit
Director of Customer Service & Appraisal Support	0.5	19	\$47.37 - \$66.33	\$ -	\$39,032 - \$49,620
Appraisal Support Team Lead	1	8	\$26.34 - \$36.88	\$ 1	\$27,289 - \$33,175
ARB Support Clerk	1	3	\$18.94 - \$26.52	\$ 2	\$23,157 - \$27,390
QC Specialist	1	3	\$18.94 - \$26.52	\$ 3	\$23,157 - \$27,390
Appraisal Support Clerk	13	2	\$15.77 - \$22.09	\$ 4	\$21,387 - \$24,916

Total employee benefit includes health, dental, life, disability and long-term care insurance, retirement, and the employee assistance program that are all provided by the District as terms of employment.

## Appraisal Support Department

### Mission Statement

The Appraisal Support Division endeavors to ensure data gathered supporting appraised values are entered accurately into district records and facilitate communication with customers during the protest season.

### Key Responsibilities

The Appraisal Support Division is responsible for entering data accurately, ensuring protests are entered timely, and verifying all required forms are executed appropriately, scheduling protest hearings and ensuring that customers receive prompt attention and accurate information.

### Key Tasks & Deadlines

Tasks	Deadline	Key Players
Drawing and entering plans	All year long	Appraisal Support
Appointment of Agent	All year long	Appraisal Support
Fieldwork Inspection Data Entry for all Appraisal Divisions	February 1	Appraisal Support
Rendition Data Entry	May 23	Appraisal Support
Protest – Entry	May 15	Appraisal Support
Penalty Waivers	August 1	Appraisal Support
Protest – Hearings	July 13	Appraisal Support
Protest - ARB Records	July 23	Appraisal Support
Sketch Verification	October 5	Appraisal Support
Entering Mechanic Liens and Permits	November 1	Appraisal Support

## Department Goals

Dept.	2019 Goals	Output Measure	Efficiency Measure
Appraisal Support	Draw all plans on system before Appraisers go to the field	1/hr. New 3/hr. Remodel 6/hr. Copy 7/hr. My Permit Now	Error rate below 1.5% to meet standards
	Research and enter building permits and mechanic liens	28/hr. Building Permits 13/hr. Mechanic Liens	Error rate below 1.5% to meet standards
	Complete BPP field work	8/hr. New 31/hr. Changes	Error rate below 1.5% to meet standards
	Complete BPP Renditions	8/hr. Entry 35/hr. Scan 50/hr. Extension Request 15/hr. Waiver Request 20/hr. Vehicle Inventory Tax	Error rate below 1.5% to meet standards
	Enter Appointment of Agent forms	40/hr. Individual 40/hr. Revocations 22/hr. Manual protest entry 500/hr. Mass protest entry	Error rate below 1.5% to meet standards
	Complete Appeals Season	15/hr. Affidavit processing 8/hr. ARB hearing data entry 45/hr. Land informal 95/hr. Certified letters	Error rate below 1.5% to meet standards

## Department Accomplishments

- 1 Completed 8000 plans and 427 master plans.
- 2 Researched and entered 22000 building permits and mechanic liens.
- 3 Updates to 6300 new subdivisions.
- 4 Entered 3390 BPP new setups and 39,000 BPP changes.
- 5 Completed entry on 5500 BPP Renditions, scanned 14,000 renditions, entered 4100 extension requests and 100 penalty waiver requests.  
Entered 52,500 Appointment of Agent forms and revocations.
- 6 Entered, scheduled and processed hearing data for 125,000 protests. Rescheduled 3000 protests.



# Appraisal Support

## Department Budget by Category

Description	Line Item Amount	Account Total
<b>Personnel Costs</b>		
Salaries		556,813
Overtime		22,080
Seasonal & Temporary		150,000
<b>Function Total</b>		<b><u>728,893</u></b>

Description	Line Item Amount	Account Total
Benefit Costs		
Retirement (TCDRS)		128,160
Deferred Compensation (401(a) and 457(b) match)		49,841
Health Insurance		199,425
Dental Insurance		6,962
Life Insurance		2,533
Disability Insurance		7,517
Long Term Care Insurance		3,604
Medicare		10,324
<b>Function Total</b>		<b><u>408,366</u></b>

Description	Line Item Amount	Account Total
<b>Printing &amp; Mailing Services</b>		
Printing		125
Business cards & ID badges	125	
<b>Function Total</b>		<b><u>125</u></b>

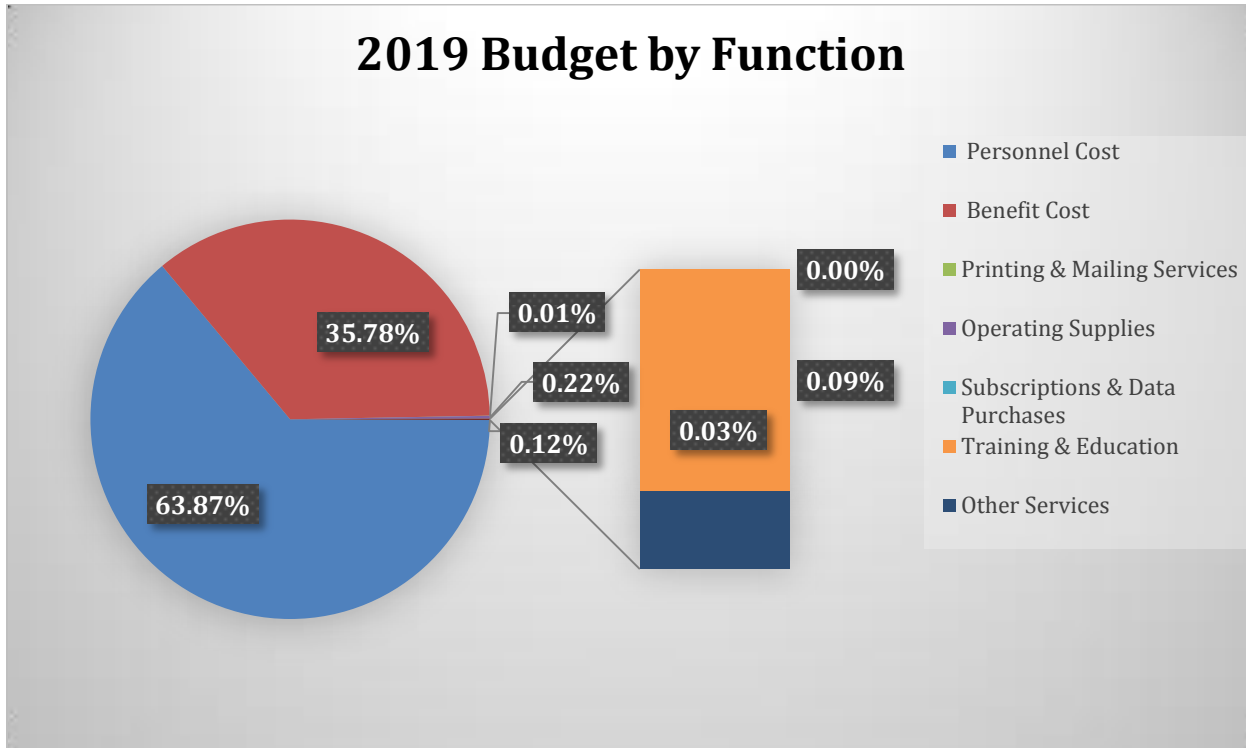
Description	Line Item Amount	Account Total
<b>Operating Supplies</b>		
Operating Supplies		2,500
Office Supplies	2,500	
<b>Function Total</b>		<b><u>2,500</u></b>

Description	Line Item Amount	Account Total
<b>Training &amp; Education</b>		
Training & Education		1,000
<b>Function Total</b>		<b><u>1,000</u></b>

Description	Line Item Amount	Account Total
<b>Other Services</b>		
Dues & Memberships		350
<b>Function Total</b>		<b><u>350</u></b>

**Total 2018 Department Budget**

**\$ 1,141,233**

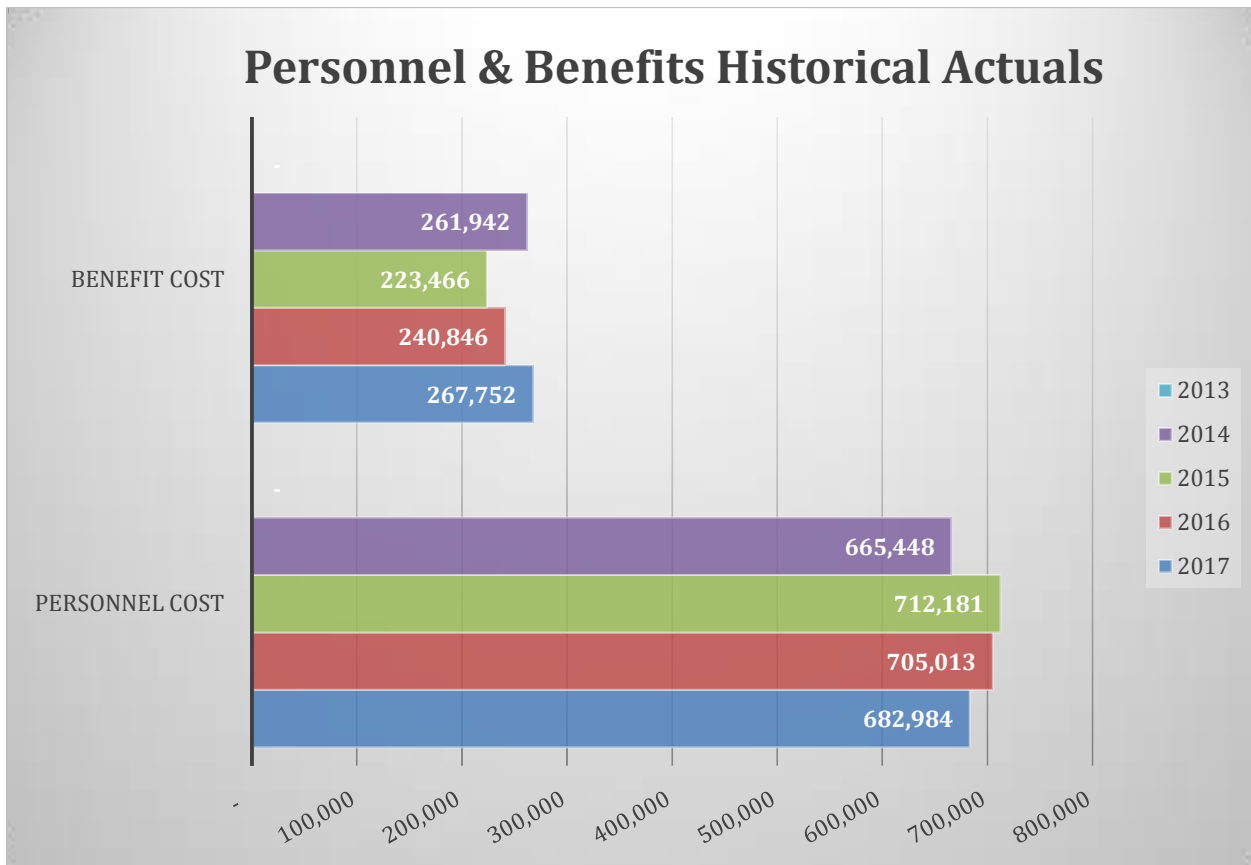


Budget Category	2019 Budget	2018 Budget	\$ Change	% Change	% of Total Budget
Personnel Cost	728,893	727,771	1,122	0.15%	63.87%
Benefit Cost	408,366	407,724	642	0.16%	35.78%
Printing & Mailing Services	125	125	-	0.00%	0.01%
Operating Supplies	2,500	2,500	-	0.00%	0.22%
Subscriptions & Data Purchases	-	190	(190)	-100.00%	0.00%
Training & Education	1,000	1,000	-	0.00%	0.09%
Travel Expenditures	-	-	-	0.00%	0.00%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	-	-	-	0.00%	0.00%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	350	135	215	159.26%	0.03%
Capital Equipment	-	-	-	0.00%	0.00%
<b>Total</b>	<b>1,141,233</b>	<b>1,139,445</b>	<b>1,789</b>	<b>0.16%</b>	<b>100%</b>

Budget Category	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual
Personnel Cost	682,984	705,013	712,181	665,448	-
Benefit Cost	267,752	240,846	223,466	261,942	-
Printing & Mailing Services	120	68	38	91	-
Operating Supplies	890	669	1,108	2,383	-
Subscriptions & Data Purchases	-	-	60	-	-
Training & Education	100	596	1,610	1,790	-
Travel Expenditures	-	-	333	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance	-	-	-	8,756	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	334	158	90	190	-
Capital Equipment	-	-	-	-	-
	<b>952,180</b>	<b>947,350</b>	<b>938,886</b>	<b>940,600</b>	<b>-</b>

\* Prior to 2014, the Appraisal Support function was integrated into each appraisal department. In 2014, the District reorganized so that all appraisal support functions were in one department to help with consistency, efficiencies and work load allocation.

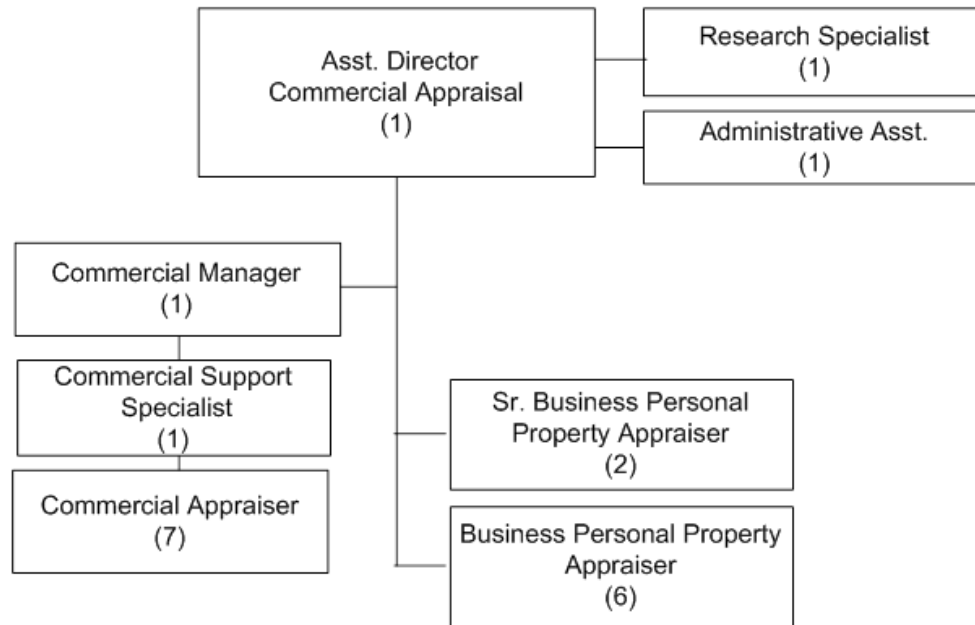
Position	2019 Budget	2018 Budget	Net Change
Director of Customer Service & Appraisal Support	0.5	0.5	-
Appraisal Support Team Lead	1	1	-
ARB Support Clerk	1	1	-
QC Specialist	1	1	-
Appraisal Support Clerk	13	13	-
<b>Total Net Change</b>			-





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# Commercial & Personal Property Appraisal



Employee Position	Number of Positions	Position Grade	Hourly Range	Auto Allowance	Total Employee Benefit
Asst. Director Commercial & Personal Property Appraisal	1	20	\$ 52.30 - \$ 73.23	\$ 6,600	\$ 33,460 - \$ 41,819
Commercial Manager	1	12	\$ 33.04 - \$ 46.26	\$ 6,600	\$ 31,031 - \$ 38,413
Commercial Research Specialist	1	10	\$ 29.55 - \$ 41.38	\$ 6,600	\$ 29,082 - \$ 35,688
Commercial Appraiser	7	8	\$ 26.34 - \$ 36.88	\$ 6,600	\$ 27,289 - \$ 33,175
Sr. Personal Property Appraiser	1	7	\$ 25.19 - \$ 35.27	\$ 6,600	\$ 26,647 - \$ 32,276
Sr. Personal Property Appraiser	1	7	\$ 25.19 - \$ 35.27	\$ -	\$ 26,647 - \$ 32,276
Commercial Appraisal Support Specialist	1	6	\$ 23.40 - \$ 32.77	\$ -	\$ 25,648 - \$ 30,880
Personal Property Appraiser	6	5	\$ 20.70 - \$ 28.98	\$ 6,600	\$ 24,140 - \$ 28,763
Administrative Assistant	1	2	\$ 15.77 - \$ 22.09	0	\$ 21,387 - \$ 24,916

Total employee benefit includes health, dental, life, disability and long-term care insurance, retirement, and the employee assistance program that are all provided by the District as terms of employment.

# **Commercial and Personal Property Appraisal Department**

## **Mission Statement**

The mission of the Commercial Appraisal department of the Travis Central Appraisal District is to provide accurate appraisals of all commercial properties in Travis County at one hundred percent of market value, equally and uniformly, in a professional and ethical manner, according to the Texas Property Tax Code, USPAP, and generally adhered to IAAO standards but for jurisdictional exceptions. The mission of the Business Personal Property Appraisal department is to discover, value and resolve disputes of all business personal property within Travis County following Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 for mass appraisal; To treat all businesses fairly and uniformly as they relate to others in their industry; To comply with the Texas Comptrollers' guidelines and work in unison with all other departments to convey an accurate and fair representation of market value for the local taxing jurisdictions.

## **Key Responsibilities**

The Commercial Appraisal department is responsible for appraising all commercial properties within Travis County, including all multi-family properties of five units and larger, retail, office, industrial and lodging properties. This department must gather data pertaining to quality, classification and value of complex commercial properties. They are responsible for scheduling that allows for the systematic processing of commercial protests in a timely manner that will allow the District to certify timely as well as perform appraisals, data collection, sales analysis and estimates for construction costs for various types of commercial properties. The Business and Personal Property (BPP) Appraisal department is responsible for the fair and equitable appraisal of all business and personal property in Travis County. This department is responsible for valuing all personal property accounts, including equipment, inventory, furniture, fixtures and vehicles; they are also responsible for administering abatements, special inventory and Freeport exemptions. Additionally, they oversee contract appraisals for utilities, transportation and minerals.

## Key Tasks & Deadlines

Tasks	Deadline	Key Players
Fieldwork Inspections	February 1	Commercial Appraisers
Sales Verification	March 1	Commercial Appraisers
Valuation – Schedule building	April 11	Commercial Director & Managers
Valuation – Calibration	April 11	Commercial Appraisers
Property Value Study Prep	April 1	Commercial Director
Protest – Evidence Preparation	May 15	Commercial Appraisers
Protest – Hearings	July 19	Commercial Appraisers
Division Priority Planning	September 15	Commercial Director
Dealer Inventory & Aircraft	February 1	VIT Appraiser
Field Inspections	March 15	BPP Appraisers
Depreciation & Schedule Building	March 15	BPP Director
Rendition Processing	June 1	BPP Appraisers
Property Value Study Prep	April 1	BPP Director
Protest – Evidence Preparation	May 15	BPP Appraisers
Protest – Hearings	July 19	BPP Appraisers
Division Priority Planning	September 15	BPP Director
Arbitrations	Year Round	Director, Manager & Appraisers

## Department Goals

Dept.	2019 Goals	Output Measure	Efficiency Measure
Commercial & Personal Property Appraisal	Continue the automation process of sales and equity grid creation and distribution.	Create a program/platform that allows for mass creation of sales and equity grids.	This will eliminate the need for staff members to create these grids on a one off basis each year.
	Assign an Economic Unit to every retail shopping center.	Enhancing current retail income equity grid to account for different space type.	This will allow for a streamlined integration and easier understanding of income equity adjustments during appeals including protest season, arbitration and litigation settlement conferences.
	Combine commercial parcels for single economic unit properties.	Reducing the number of associated accounts.	Eliminate the possibility of errors when valuing properties on the income approach.
	Have the staff continue to work towards the IAAO CAE designation.	Successfully completing the requirements to obtain the IAAO designation(s).	The designations will assist in promoting TCAD as a leader in our industry of making a commitment to excellence in training and education.



## Commercial & Personal Property Appraisal

Dept.	2019 Goals	Output Measure	Efficiency Measure
Commercial & Personal Property Appraisal	Continue to refine the arbitration and litigation calendars so all accounts are reviewed and/or settled before 2019 valuation notices are mailed.	How many lawsuits and/or arbitrations are active at the end of March.	Working litigation in the year it was filed will allow for the taxing units to lower their exposure to refunds and interest payments to property owners that litigate. It also reduces the number of lawsuits that are "multiple years."
	Continue to foster cross training of the Commercial and BPP staffs.	Number of appraisers qualified to perform cross-departmental functions.	Reduces the organizational exposure if some personnel leave the district by having qualified employees ready to take on the additional work responsibilities.
	Start field work in late August or early September.	Field work start date.	Earlier start date will allow for more properties to be inspected and more data to be collected for use during valuation.
	Dedicate specific dates or staff to field work separate from settlement conference dates.	Number of weeks spent in the field.	More time in the field will allow for more properties to be inspected and more data to be collected for use during valuation.
	Continue to enhance excel spreadsheets for tracking commercial sales, listings and appraisals.	Enhance the collection and retention of market data.	This will allow appraisers to easily access market transaction data for use during the valuation and appeals process.
	Create excel spreadsheets for tracking new commercial construction projects.	Enhance data collection of new commercial properties.	This will help appraisers to identify new projects to be inspected during the field work season potentially adding more value to the appraisal roll.
	Continue to scan and image all of the "paper file" documents in electronic format for easier retrieval and use during valuation and appeals.	Number of files scanned.	Reduce the number of filing cabinets required to store the data and it will make retrieving the data much more efficient and productive.
	Create more user friendly maps to identify trends, property comps, protested properties, etc.	Create a program/platform or utilize existing online sources that allow for property level analysis.	This will allow staff and managers the ability to visually analyze and compare different market segments resulting in more accurate valuations.
	Use portfolio tracking sheets and third-party data to identify market trends.	More accurate and market based models.	Use market trends to more accurately and efficiently build income based commercial models.
	Have commercial staff attend local, state and national real estate/appraisal conferences/training events.	Attendance at various commercial real estate/appraisal conferences/training events.	Staff will obtain a more global perspective of real estate and industry players. Appraisers will see firsthand what makes Austin an attractive place to invest versus other national cities.

## Department Accomplishments

- 1 Published the industry leading Commercial Evidence Book for the third year in a row. With a template now in place the book was completed quicker than ever with all commercial staff contributing.
- 2 Settled \$21.7 Billion in lawsuit volume with an average value change of 7.0%. The commercial staff has settled over \$40 Billion in lawsuit value over the past 18 months.
- 3 TCAD certified earlier than ever. All commercial property appeals were completed by June 23<sup>rd</sup>, 2018.
- 4 Mailed all commercial notices of appraised value on March 26<sup>th</sup>, 2018.
- 5 TCAD was recognized nationally by the IAAO with the Distinguished Assessment Jurisdiction Award which is presented annually.
- 6 Continued to cross train BPP staff to assist with Commercial informal meetings for the third year in a row.
- 7 Spoke or presented at several industry related events in 2017 and 2018 in an effort to educate our stakeholders on our new procedures and our role in the property tax equation.

# Commercial & Personal Property Appraisal

## Department Budget by Category

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Personnel Costs</b>		
Salaries		1,259,538
Overtime		5,500
Auto Allowance		112,200
<b>Function Total</b>		<b><u>1,377,238</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
Benefit Costs		
Retirement (TCDRS)		247,903
Deferred Compensation (401(a) and 457(b) match)		96,407
Health Insurance		234,617
Dental Insurance		8,191
Life Insurance		4,308
Disability Insurance		11,089
Long Term Care Insurance		4,240
Medicare		19,970
<b>Function Total</b>		<b><u>626,725</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Printing &amp; Mailing Services</b>		
Printing		5,000
Commercial Evidence Packet Printing	4,750	
Business cards & ID badges	250	
<b>Function Total</b>		<b><u>5,000</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Operating Supplies</b>		
Operating Supplies		2,500
Office Supplies	2,500	
<b>Function Total</b>		<b><u>2,500</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Subscription &amp; Data Purchases</b>		
Books, Publications, Subscriptions & Databases		117,487
CoStar Sales Subscription	36,325	
Real Capital Analytics Subscription	16,017	
Trepp Data Subscription	15,000	
Axiometrics Apartment & Student Housing Subscription	10,000	
Tax Guide- Infonation, Inc.	8,500	
Commercial Mortgage Alert	5,700	
Reis	5,000	
M&S Commercial Cost Estimator	4,250	
Real Estate Alart Subscription	3,000	
Austin Investors Interest	1,600	
Personal Property Guides	1,500	
Austin Area Apartment Survey	500	
Austin Office Market Survey	500	
Austin Area Multi-tenant Retail Survey	500	
Austin Area Retail Survey	500	
Real Estate Research Corp.	395	
Apartment Association Income/Expense Survey	500	
Vehicle Inquiries	550	
VREF Online Subscription	250	
Robert G. Watts- Realtyrates.com	225	
Austin Business Journal	175	
Additional Market Publications	6,500	
<b>Function Total</b>		<b>117,487</b>

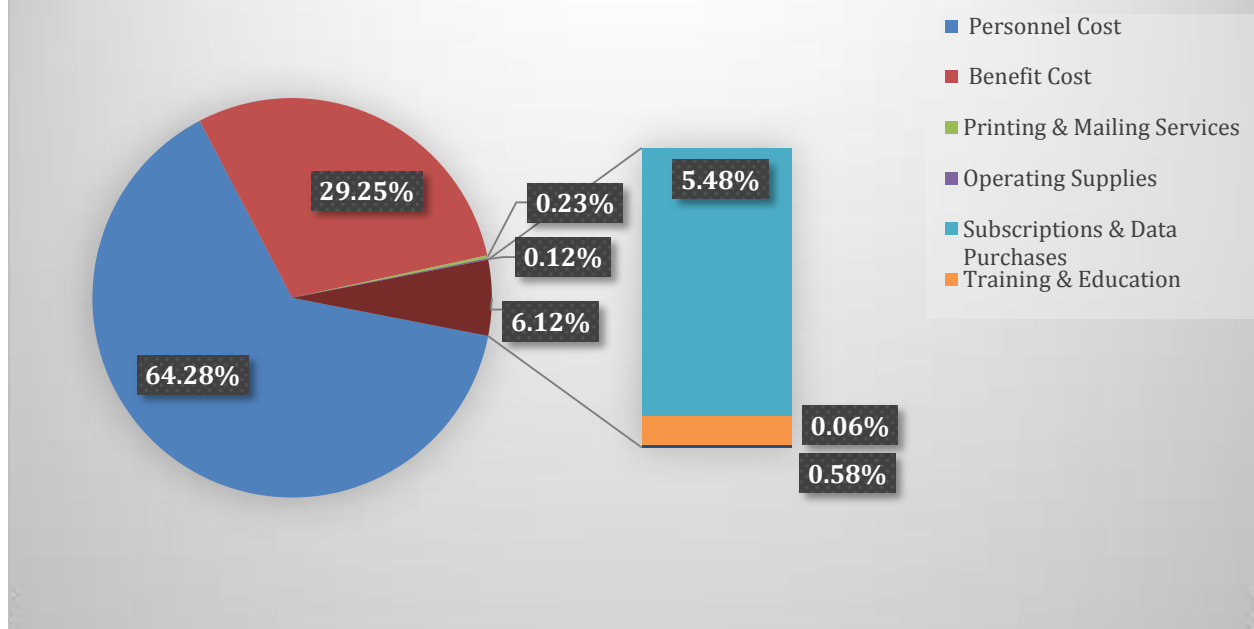
<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Training &amp; Education</b>		
Training & Education		12,500
<b>Function Total</b>		<b>12,500</b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Other Services</b>		
Dues & Memberships		1,200
<b>Function Total</b>		<b>1,200</b>

**Total 2019 Department Budget**

**\$ 2,142,649**

## 2019 Budget by Function

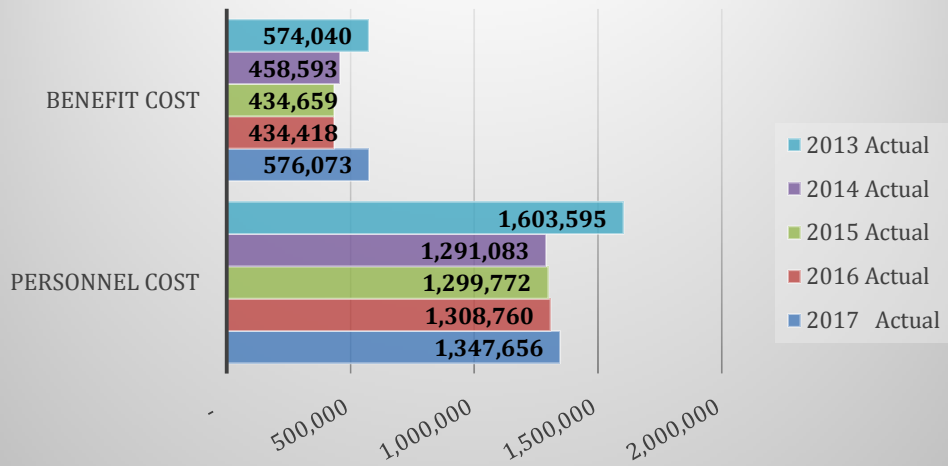


Budget Category	2019 Budget	2018 Budget	\$ Change	% Change	% of Total Budget
Personnel Cost	1,377,238	1,383,893	(6,655)	-0.48%	64.28%
Benefit Cost	626,724	629,280	(2,557)	-0.41%	29.25%
Printing & Mailing Services	5,000	3,700	1,300	35.14%	0.23%
Operating Supplies	2,500	2,000	500	25.00%	0.12%
Subscriptions & Data Purchases	117,487	100,490	16,997	16.91%	5.48%
Training & Education	12,500	8,000	4,500	56.25%	0.58%
Travel Expenditures	-	-	-	0.00%	0.00%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	-	-	-	0.00%	0.00%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	1,200	1,500	(300)	-20.00%	0.06%
Capital Equipment	-	-	-	0.00%	0.00%
<b>Total</b>	<b>2,142,649</b>	<b>2,128,863</b>	<b>13,785</b>	<b>0.65%</b>	<b>100%</b>

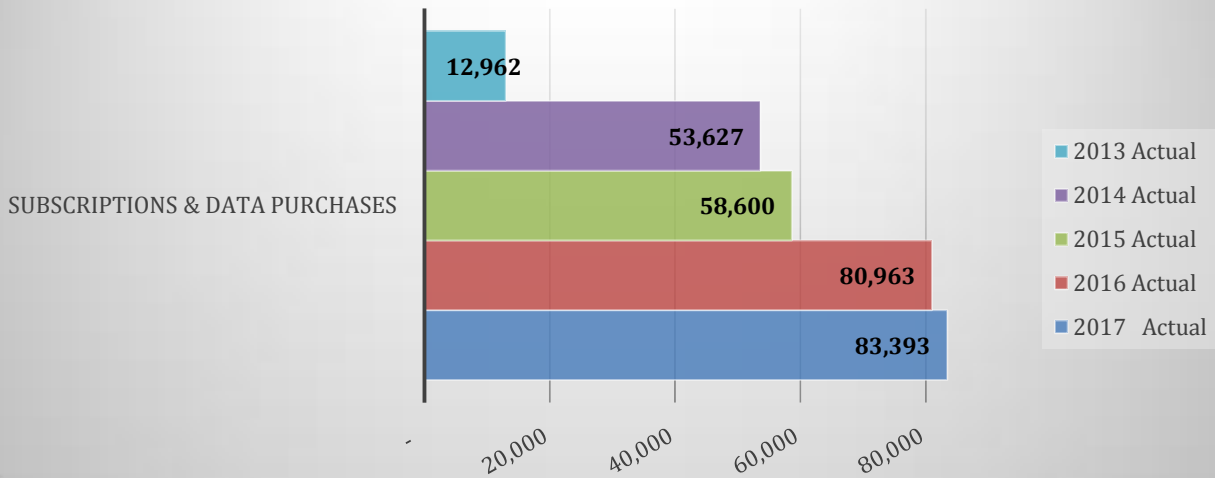
<b>Budget Category</b>	<b>2017 Actual</b>	<b>2016 Actual</b>	<b>2015 Actual</b>	<b>2014 Actual</b>	<b>2013 Actual</b>
Personnel Cost	1,347,656	1,308,760	1,299,772	1,291,083	1,603,595
Benefit Cost	576,073	434,418	434,659	458,593	574,040
Printing & Mailing Services	4,866	195	701	415	478
Operating Supplies	2,314	1,221	1,487	1,788	1,191
Subscriptions & Data Purchases	83,393	80,963	58,600	53,627	12,962
Training & Education	12,100	4,776	7,654	4,762	10,690
Travel Expenditures	615	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance	-	3,353	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment	-	-	-	-	-
Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	923	1,322	935	998	1,174
Capital Equipment	-	-	-	-	-
	<b>2,027,938</b>	<b>1,835,008</b>	<b>1,803,808</b>	<b>1,811,266</b>	<b>2,204,130</b>

<b>Position</b>	<b>2019 Budget</b>	<b>2018 Budget</b>	<b>Net Change</b>
Director Commercial & Personal Property Appraisal	1	1	-
Commercial Manager	1	1	-
Research Specialist	1	1	-
Commercial Appraiser	8	6	2
Sr. Personal Property Appraiser	2	2	-
Commercial Appraisal Support Specialist	1	1	-
Personal Property Appraiser	6	6	-
Administrative Assistant	1	1	-
<b>Total Net Change</b>	<b>21</b>	<b>19</b>	<b>2.0</b>

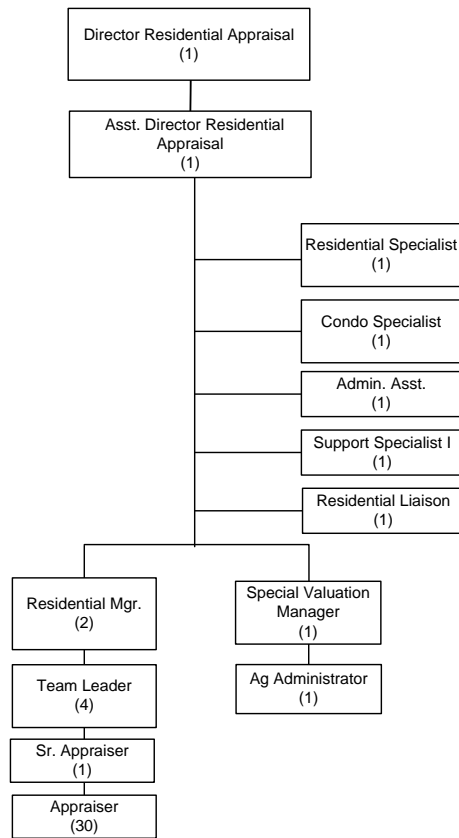
## Personnel & Benefits Historical Actuals



## Subscription & Data Historical Actuals



# Residential Appraisal



Employee Position	Number of Positions	Position Grade	Hourly Range	Auto Allowance	Total Employee Benefit
Director Residential Appraisal	1	20	\$52.30 - \$73.23	\$ 6,600	\$33,460 - \$41,819
Asst. Director Residential Appraisal	1	18	\$44.83 - \$62.77	\$ 6,600	\$33,460 - \$41,819
Residential Manager	2	12	\$33.04 - \$46.26	\$ 6,600	\$31,031 - \$38,413
Special Valuation Manager	1	10	\$29.55 - \$41.38	\$ 6,600	\$29,082 - \$35,688
Residential Specialist	1	10	\$29.55 - \$41.38	\$ 6,600	\$29,082 - \$35,688
Condo Specialist	1	10	\$29.55 - \$41.38	\$ 6,600	\$29,082 - \$35,688
Residential Liaison	1	8	\$26.34 - \$36.88	\$ -	\$27,289 - \$33,175
Residential Team Lead	4	8	\$26.34 - \$36.88	\$ 6,600	\$27,289 - \$33,175
Sr. Residential Appraiser	1	7	\$25.19 - \$35.27	\$ 6,600	\$26,647 - \$32,276
Residential Appraiser	30	5	\$20.70 - \$28.98	\$ 6,600	\$24,140 - \$28,763
Administrative Assistant	1	4	\$19.52 - \$27.33	\$ -	\$23,481 - \$27,842
Ag Administrator	1	3	\$18.94 - \$26.52	\$ -	\$23,157 - \$27,390
Support Specialist	1	2	\$15.77 - \$22.09	\$ -	\$21,387 - \$24,916

Total employee benefit includes health, dental, life, disability and long-term care insurance, retirement, and the employee



# Residential Appraisal Department

## Mission Statement

The mission of the Residential Appraisal department of the Travis Central Appraisal District is to incorporate best practices to provide accurate appraisals of all residential properties in Travis County at market value, equally and uniformly in a professional and ethical manner within the framework of the Texas Property Tax Code and USPAP, subject to jurisdictional exceptions, and within the guidelines and standards of IAAO. The residential department is also responsible for the appraisals of all taxable land parcels and determining if the property is qualified for open space valuation in Travis County.

## Key Responsibilities

The Residential Appraisal department is responsible for the fair and equitable appraisal of all residential property in Travis County, including houses, mobile homes, duplexes, triplexes, fourplexes and residential condominiums. This department is responsible for applying the generally accepted appraisal methods to estimate the value of all residential property in Travis County and producing an accurate residential appraisal roll. This department is also responsible for the scheduling that allows for the systematic processing of residential protests in a timely manner that will allow the District to certify timely. This department values all land, builder's inventory and places productivity (usually call Ag) values on properties.

## Key Tasks and Deadlines

Tasks	Deadline	Key Players
Fieldwork Inspections	February 1	Residential Appraisers
Agricultural Applications	February 1	Land-Residential Manager, Ag Administrator
Sales Verification	March 1	Residential Appraisers
Fieldwork Inspections- Agricultural	March 31	Residential Appraisers
Valuation – Schedule building	April 11	Residential Director & Managers
Valuation – Calibration	April 11	Residential Appraisers
Valuation- Schedule Building	April 11	Residential Appraisers
Property Value Study Prep	April 1	Residential Director
Protest – Evidence Preparation	May 15	Residential Appraisers
Protest – Hearings	July 19	Residential Appraisers
Division Priority Planning	September 15	Residential Director
Arbitrations	Year Round	Residential Specialist, Director, Managers, Team Leads

## Department Goals

Dept.	2019 Goals	Output Measure	Efficiency Measure
<b>Residential Appraisal</b>	Link all unit condominium parcels to their respective reference parcel in PACS and analyze the feasibility of GIS display of individual condo units; a currently unavailable capability.	An Excel Spreadsheet will be used to ensure all condo unit PIDs are linked to their reference property.	The ability to view condo PIDs on GIS and/or Pictometry will improve the efficiency with which condo properties can be analyzed and valued.
	Link all similarly zoned residential market segments, in the urban core, within a given neighborhood (e.g. Y4000), in PACS through the use of “subsets” to ensure residential land values remain equitable across SFR, duplex, and townhome market segments. To be completed by lockout 2019.	The Residential 1-Liner spreadsheet tool will be used to verify that all such market segments are linked by “subset”.	Equitable and uniform land values across parcels with the same value in exchange, but different current land usage, is critical to accurate and sustainable urban core valuation.
	Condition (CDU) audit of neighborhoods in Residential Alphas D, E, and F to ensure accurate Condition rating of residential properties. To be completed prior to 2019 NOAV run.	Progress will be monitored through the PACS Mobile QC module and PACS permit tracking.	Maintaining current records of the Condition rating of properties in transitional neighborhoods is paramount to an accurate and uniform valuation model.
	Conversion of all real property mobile homes from an NADA-centered valuation model to a PACS cost schedule reflective of local market conditions and rates of depreciation. To be completed prior to lockout 2019.	All real property mobile homes shall be configured in PACS on the “cost” valuation model and thus removed from the “flat” values established through the application of NADA.	Having all real property mobile homes on the same valuation model will ensure equitable valuation across the market segment.
	Conduct analysis of Austin land planning and development, whether the final version is “CodeNEXT” or some other derivative. Ensure current TCAD tools and processes, as well as PACS value driving categories, are sufficient to reflect changes being implemented through any changes to land planning and development policy.	Add to TCAD valuation procedure manual, by lockout 2019, any needed addendum addressing and implementing land planning and development changes.	Monitoring and adapting to Austin land planning and development changes will ensure TCAD valuation models continue to reflect local market conditions.

## Department Accomplishments

- 1 With the addition of “Accessory Dwelling Units” (ADU) as a new improvement type within PACS; TCAD’s residential valuation model more accurately reflects the modern Austin real estate market.
- 2 Conducted over 39,000 field inspections of residential properties in 17 weeks during the appraisal phase of the property tax calendar.
- 3 In accordance with IAAO recommendations, continued to consolidate residential neighborhoods according to physical, economic, governmental, and social boundaries resulting in a gross reduction of 186 neighborhoods for 2018.
- 4 Implemented automated depreciation process in PACS that will allow for more accurate depreciation after remodeling.
- 5 Applied local market modifiers to the Class Calculator and successfully tested the Calculator across two representative neighborhoods.
- 6 Maintained 9 minute average wait time for home owner informal meetings.
- 7 Completed valuation and “dropped” Notices of Appraised Values by March, 23<sup>rd</sup>, 2018.

# Residential Appraisal

## Department Budget by Category

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Personnel Costs</b>		
Salaries		2,655,119
Overtime		80,000
Auto Allowance		283,800
<b>Function Total</b>		<b><u>3,018,919</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
Benefit Costs		
Retirement (TCDRS)		543,405
Deferred Compensation (401(a) and 457(b) match)		211,324
Health Insurance		539,619
Dental Insurance		18,839
Life Insurance		9,081
Disability Insurance		24,144
Long Term Care Insurance		9,752
Medicare		43,774
<b>Function Total</b>		<b><u>1,399,938</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Printing &amp; Mailing Services</b>		
Printing		1,200
Business cards & ID badges	1,200	
<b>Function Total</b>		<b><u>1,200</u></b>

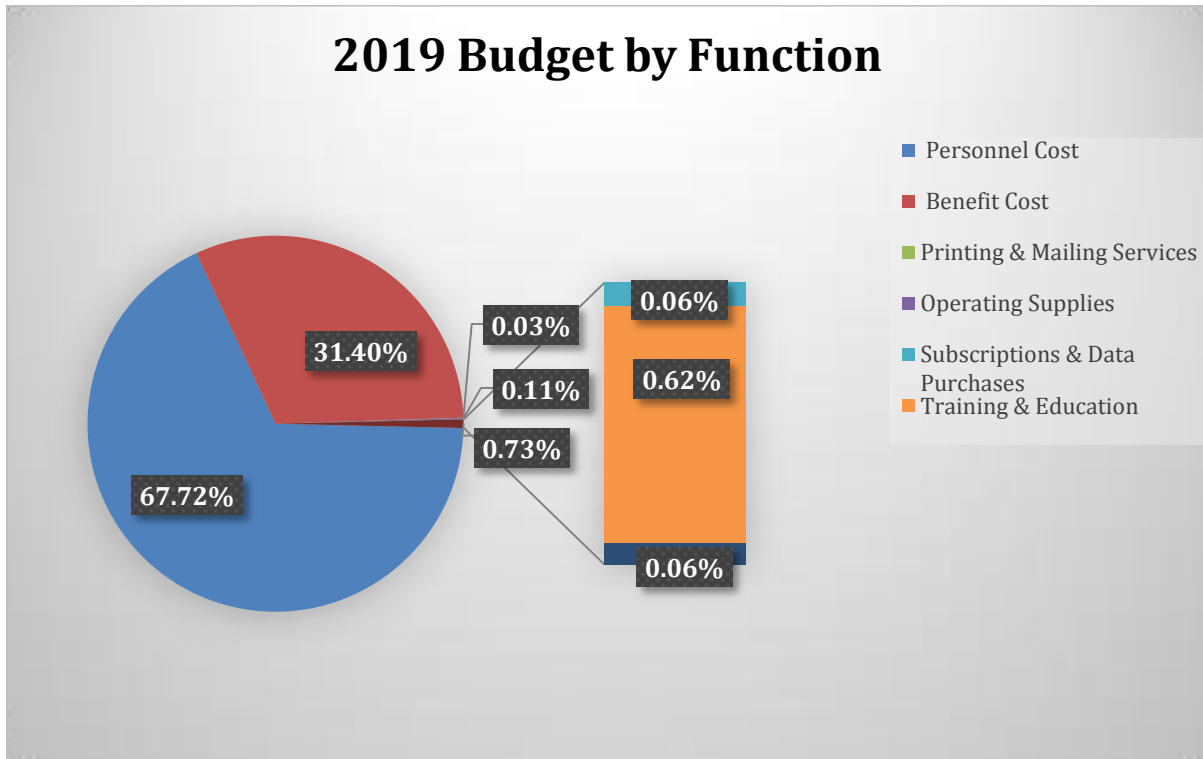
<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Operating Supplies</b>		
Operating Supplies		5,000
Office Supplies	5,000	
<b>Function Total</b>		<b><u>5,000</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Subscription &amp; Data Purchases</b>		
Books, Publications, Subscriptions & Databases		2,725
Manufactured Housing Guide	750	
Austin Business Journal Subscription	125	
Residential Cost Handbook	350	
Miscellaneous Publications	1,500	
<b>Function Total</b>		<b><u>2,725</u></b>

Description	Line Item Amount	Account Total
<b>Training &amp; Education</b>		
Training & Education		27,500
<b>Function Total</b>		<b><u>27,500</u></b>

Description	Line Item Amount	Account Total
<b>Other Services</b>		
Dues & Memberships		2,500
<b>Function Total</b>		<b><u>2,500</u></b>

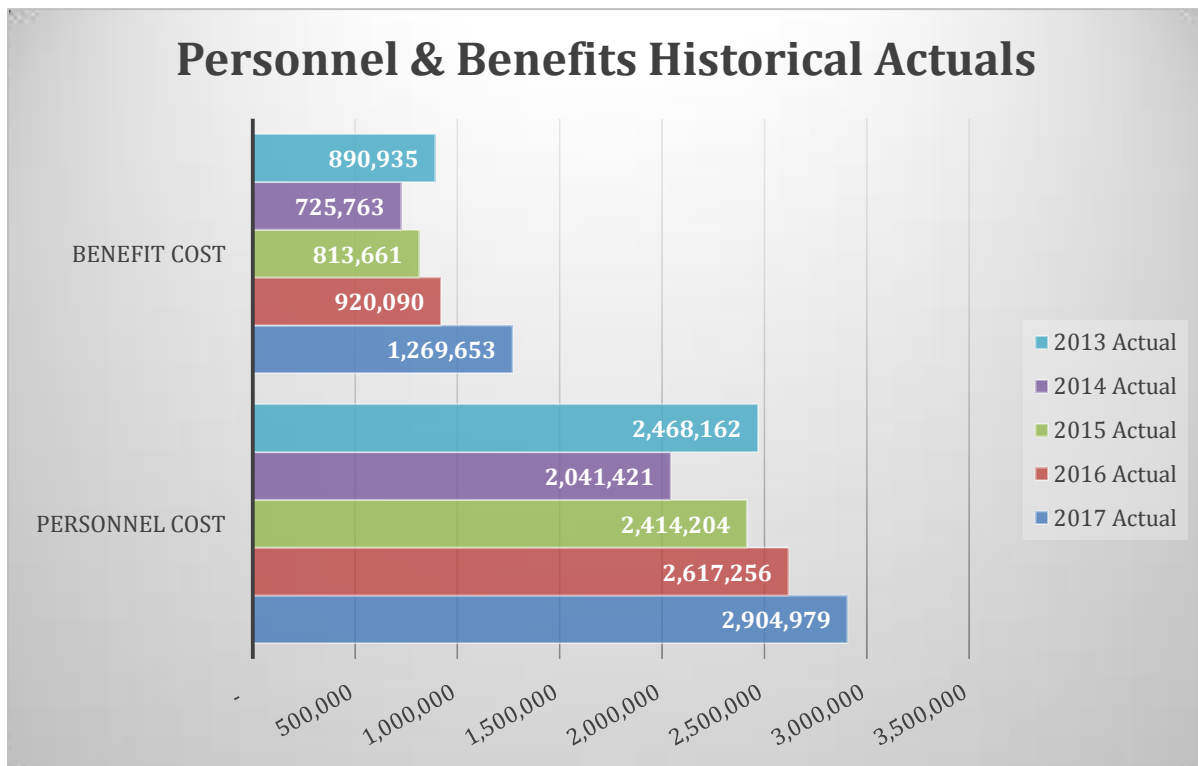
**Total 2019 Department Budget** **\$ 4,457,782**



Budget Category	2019 Budget	2018 Budget	\$ Change	% Change	% of Total Budget
Personnel Cost	3,018,919	2,971,292	47,627	1.60%	67.72%
Benefit Cost	1,399,937	1,415,570	(15,633)	-1.10%	31.40%
Printing & Mailing Services	1,200	1,200	-	0.00%	0.03%
Operating Supplies	5,000	6,500	(1,500)	-23.08%	0.11%
Subscriptions & Data Purchases	2,725	4,895	(2,170)	-44.33%	0.06%
Training & Education	27,500	15,000	12,500	83.33%	0.62%
Travel Expenditures	-	-	-	0.00%	0.00%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	-	-	-	0.00%	0.00%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment					
Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	2,500	2,500	-	0.00%	0.06%
Capital Equipment	-	-	-	0.00%	0.00%
<b>Total</b>	<b>4,457,782</b>	<b>4,416,957</b>	<b>40,824</b>	<b>0.92%</b>	<b>100%</b>

Budget Category	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual
Personnel Cost	2,904,979	2,617,256	2,414,204	2,041,421	2,468,162
Benefit Cost	1,269,653	920,090	813,661	725,763	890,935
Printing & Mailing Services	665	970	1,123	1,120	159
Operating Supplies	3,657	4,956	3,628	4,369	4,717
Subscriptions & Data Purchases	1,878	1,217	2,148	1,518	2,645
Training & Education	26,040	13,533	9,415	9,393	19,254
Travel Expenditures	-	-	-	-	1,229
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance	-	299	299	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	2,133	2,358	2,360	2,650	2,415
Capital Equipment	-	-	-	-	-
	<b>4,209,004</b>	<b>3,560,679</b>	<b>3,246,838</b>	<b>2,786,234</b>	<b>3,389,516</b>

Position	2019 Budget	2018 Budget	Net Change
Director Residential Appraisal	1	1	-
Assistant Director Residential Appraisal	1	1	-
Residential Manager	2	3	(1)
Residential Specialist	1	1	-
Condo Specialist	1	0	1
Special Valuation Manager	1	1	-
Residential Liaison	1	1	-
Residential Team Lead	4	4	-
Sr. Residential Appraiser	1	1	-
Residential Appraiser	30	30	-
Administrative Assistant	1	1	-
Ag Administrator	1	1	-
Support Specialist	1	1	-
<b>Total Net Change</b>			<b>-</b>



# Appraisal Review Board (ARB)

**Independent Review Body- Not a TCAD Department**



# ARB

## Department Budget by Category

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Personnel Costs</b>		
Salaries		235,675
Hearing Cost	187,975	
Chairman/Secretary Cost	35,000	
Committee Work	1,200	
Pay during training	11,500	
<b>Category Total</b>		<b><u>235,675</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Operating Supplies</b>		
Operating Supplies		500
Office Supplies	500	
<b>Category Total</b>		<b><u>500</u></b>

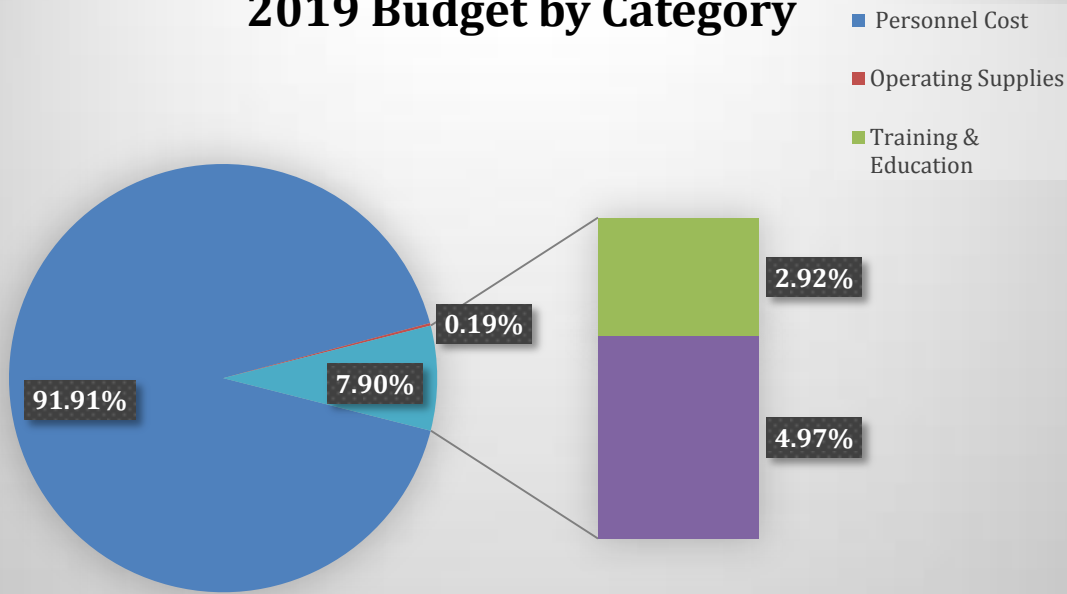
<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Subscription &amp; Data Purchases</b>		
Books, Publications, Subscriptions & Databases		825
Texas Property Tax Code	825	
<b>Category Total</b>		<b><u>825</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Training &amp; Education</b>		
Training & Education		7,500
<b>Category Total</b>		<b><u>7,500</u></b>

<u>Description</u>	<u>Line Item Amount</u>	<u>Account Total</u>
<b>Legal Services</b>		
Attorney & Court Costs		12,750
<b>Category Total</b>		<b><u>12,750</u></b>

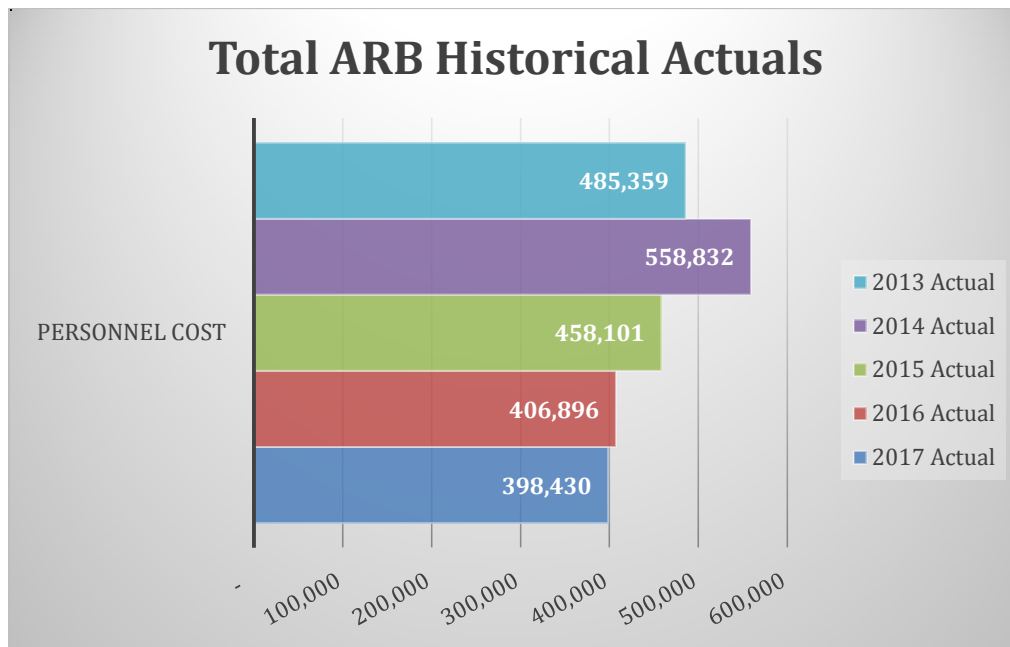
**Total 2019 ARB Budget** **\$ 257,250**

## 2019 Budget by Category



Budget Category	2019 Budget	2018 Budget	\$ Change	% Change	% of Total Budget
Personnel Cost	235,675	235,675	-	0.00%	91.61%
Benefit Cost	-	-	-	0.00%	0.00%
Printing & Mailing Services	-	-	-	0.00%	0.00%
Operating Supplies	500	500	-	0.00%	0.19%
Subscriptions & Data Purchases	825	-	825	100.00%	0.32%
Training & Education	7,500	7,500	-	0.00%	2.92%
Travel Expenditures	-	-	-	0.00%	0.00%
Utilities	-	-	-	0.00%	0.00%
Legal Services	12,750	12,750	-	0.00%	4.96%
Professional Services	-	-	-	0.00%	0.00%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment	-	-	-	0.00%	0.00%
Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	-	-	-	0.00%	0.00%
Capital Equipment	-	-	-	0.00%	0.00%
	<b>257,250</b>	<b>256,425</b>	<b>825</b>	<b>0.32%</b>	<b>100%</b>

Budget Category	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual
Personnel Cost	398,430	406,896	458,101	558,832	485,359
Benefit Cost	-	-	-	-	-
Printing & Mailing Services	-	-	-	100	-
Operating Supplies	1,756	1,252	1,375	772	789
Subscriptions & Data Purchases	-	-	-	-	-
Training & Education	6,220	1,225	2,295	8,670	2,430
Travel Expenditures	-	-	1,360	-	-
Utilities	-	-	-	-	-
Legal Services	18,105	10,472	12,765	14,210	10,845
Professional Services	-	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	797
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	-	-	-	144	-
Capital Equipment	-	-	-	-	-
	<b>424,511</b>	<b>419,845</b>	<b>475,896</b>	<b>582,728</b>	<b>500,220</b>





# Statistical Information

**Demographic & Economic Statistics****FY 2008-2017**

<b>Fiscal Year</b>	<b>Travis County Population (1)</b>	<b>Travis County Personal Income (In Thousands) (2)</b>	<b>Travis County Per Capita Personal Income</b>	<b>Single Family Home Sales in the Austin Area (3)</b>	<b>Average Home Price in the Austin Area (3)</b>	<b>Travis County Un-employment Rate (4)</b>
2008	978,976	45,059,999	46,028	23,573	244,664	4.5%
2009	1,008,345	42,805,346	42,451	19,193	236,653	7.2%
2010	1,024,266	45,266,615	44,194	20,494	243,698	6.6%
2011	1,049,873	50,703,812	48,295	20,482	251,907	6.7%
2012	1,076,119	57,635,989	53,559	23,975	260,791	5.2%
2013	1,108,403	59,341,297	53,538	29,420	283,722	5.0%
2014	1,141,655	64,485,251	56,484	29,707	302,920	4.1%
2015	1,173,051	68,398,911	58,309	31,429	323,811	3.3%
2016	1,209,415	70,400,054	58,210	32,505	344,765	3.3%
2017	1,242,674	Data not available		33,757	365,201	2.8%

**SOURCES:** (1) City Of Austin Demographer  
 (2) Bureau of Economic Analysis, Department of Commerce  
 (3) Texas A&M University, Real Estate Research Center  
 (4) Texas Workforce Commission

**NOTES:** Prior years may have been updated by the source

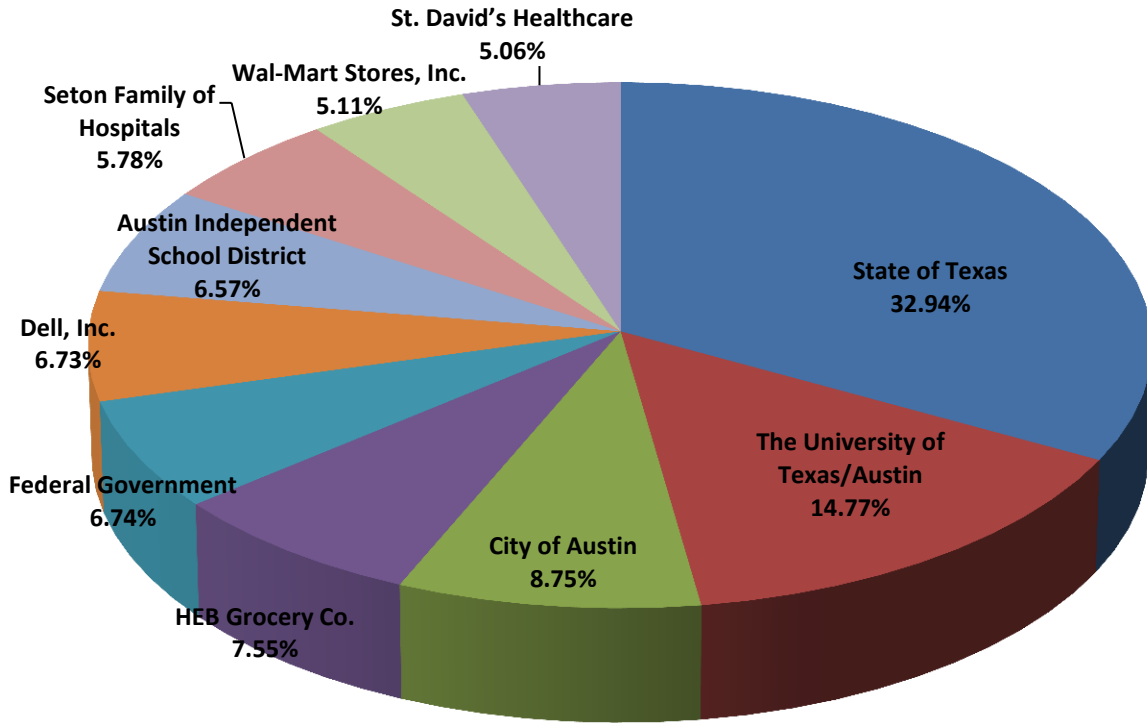
## Top Ten Travis County Ad Valorem Taxpayers FY 2017

Rank	Taxpayer	Taxable Value
1	Samsung Austin Semiconductor	\$ 1,945,834,604
2	Columbia/St Davids Health Care	\$ 569,794,163
3	PKY-San Jacinto Center LLC	\$ 466,413,166
4	Apple Inc	\$ 384,000,000
5	Finley Company	\$ 350,843,445
6	CSHV-401 Congress LLC	\$ 335,534,992
7	HEB Grocery company LP	\$ 334,387,580
8	Domain Retail Property Owner LP	\$ 301,942,549
9	IMT Captial II Riata LP	\$ 299,412,536
10	CSHV-300 West 6th Street LLC	\$ 282,442,634

## Top Ten Travis County Employers FY 2017

Employer	Product or Service	Employees
State of Texas	Government	58,685
The University of Texas/Austin	Education, Research	26,316
City of Austin	Government	15,586
HEB Grocery Co.	Retail	13,453
Federal Government	Government	12,015
Dell, Inc.	Electronics	12,000
Austin Independent School District	Education	11,702
Seton Family of Hospitals	Health Services	10,297
Wal-Mart Stores, Inc.	Retail	9,100
St. David's Healthcare	Health Services	9,021

## Travis County Principal Employers

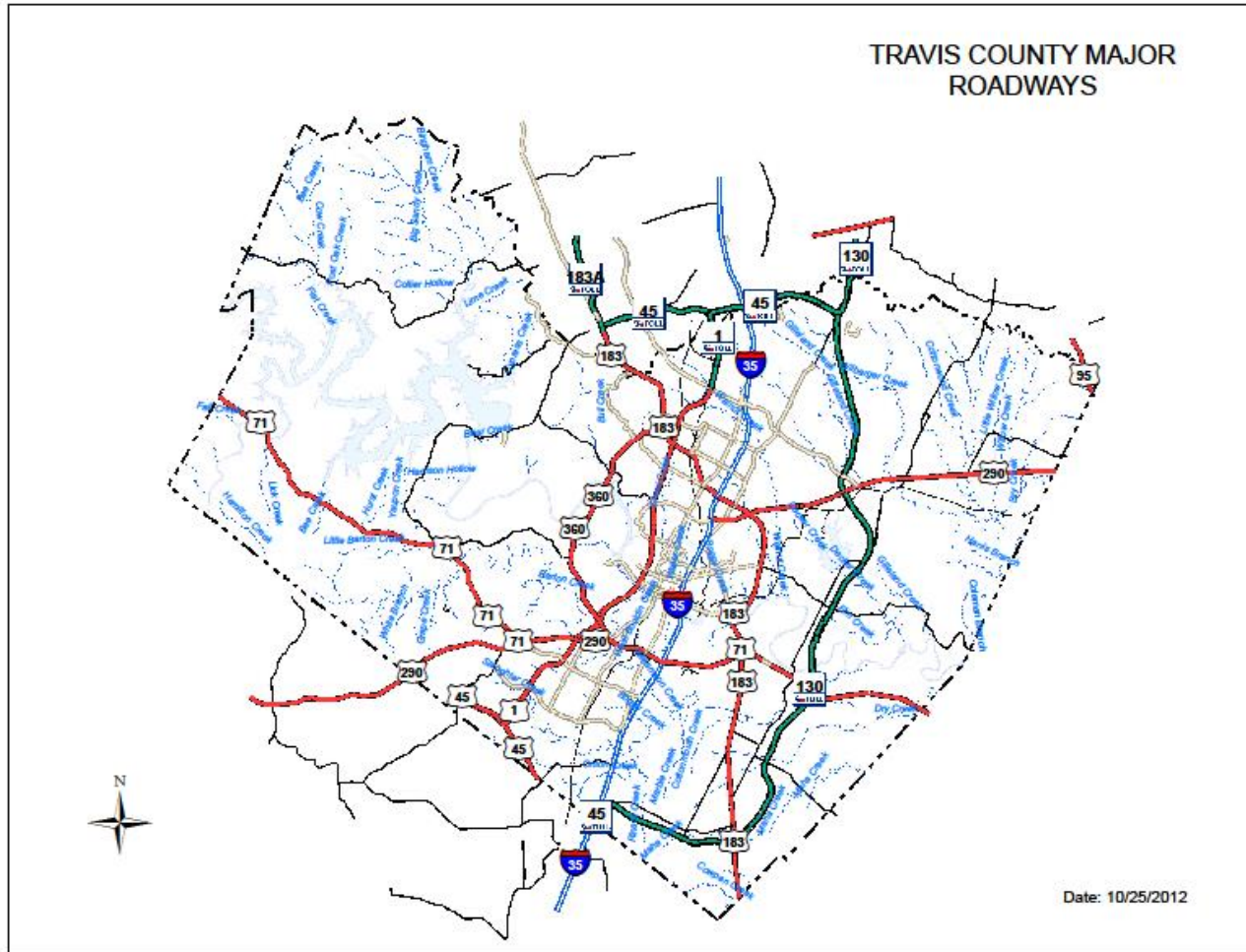




## Travis County Demographics

Travis County 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 also the capital of Texas.

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
1003	03	TRAVIS COUNTY	0.31430	0.05470	0.36900



### **Travis County Demographic**

Established: January 25, 1840  
 County Seat: Austin  
 2010 Population: 790,390  
 2016 Est Population: 1,199,323  
 Square Miles: 1,023  
 Jurisdictions: 15 Schools,  
 22 Cities,  
 80 Special Districts



## Travis County School Districts

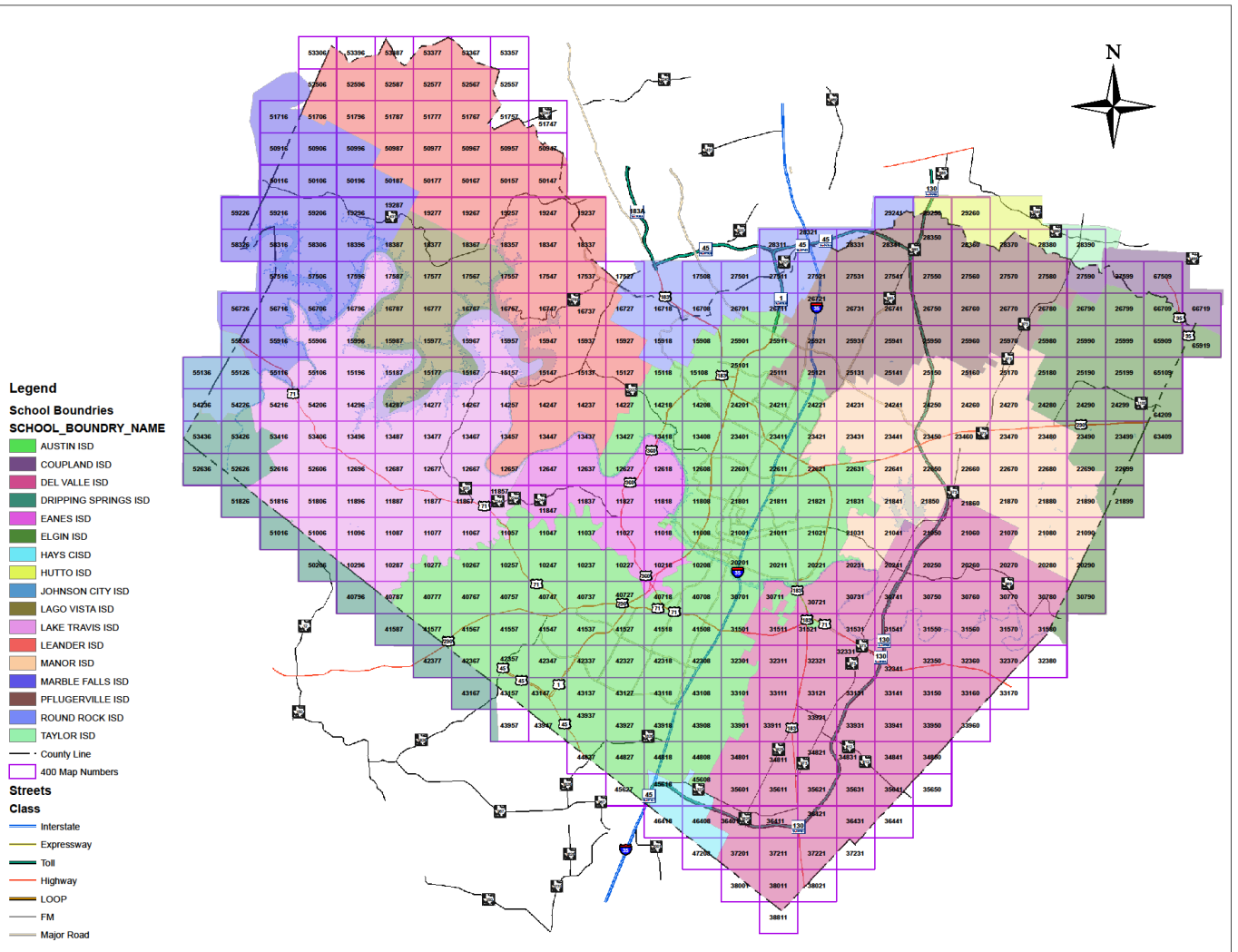
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Travis County has 6 school districts wholly contained within its boundaries and 9 school districts which are shared across county lines. Austin ISD is the largest school district in Travis County and the third largest school district in the State.

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
1001	01	AUSTIN ISD	1.07900	0.11300	1.19200
1005	06	DEL VALLE ISD	1.04000	0.42000	1.46000
1006	07	LAKE TRAVIS ISD	1.06000	0.34750	1.40750
1007	08	EANES ISD	1.06000	0.14000	1.20000
1009	1A	HAYS CONSOLIDATED ISD*	1.04000	0.49770	1.53770
1023	16	LAGO VISTA ISD	1.06000	0.26000	1.32000
1026	19	PFLUGERVILLE ISD*	1.04000	0.50000	1.54000
1027	2A	ELGIN ISD*	1.17000	0.37000	1.54000
1037	22	COUPLAND ISD*	1.04005	0.00000	1.04005
1042	3A	MARBLE FALLS ISD*	1.05330	0.22530	1.27860
1053	34	MANOR ISD	1.04000	0.47500	1.51500
1057	38	DRIPPING SPRINGS ISD*	1.17000	0.35000	1.52000
1059	4A	JOHNSON CITY ISD*	1.04000	0.09390	1.13390
1072	5A	ROUND ROCK ISD*	1.04000	0.26480	1.30480
1098	69	LEANDER ISD*	1.04000	0.47187	1.51187

\*Split boundary districts

# SCHOOL BOUNDARIES

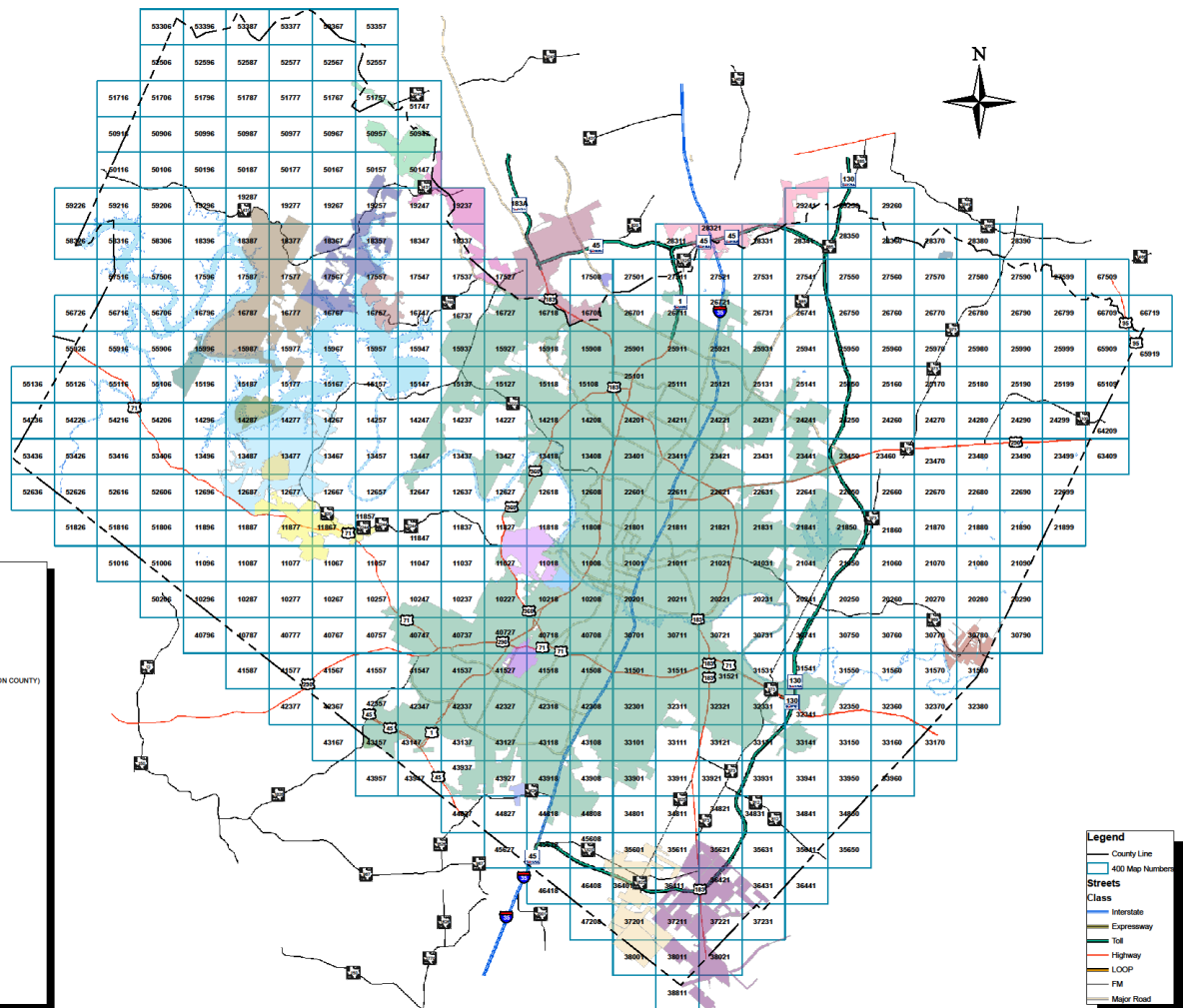


## Travis County Cities

Travis County has 22 cities within its boundaries including the State capital Austin. Austin is the fourth largest city in the state and the 11<sup>th</sup> largest metropolitan statistical area in the United States. Residents of the area represent a diverse mixture of government employees, college students and staff, musicians, high-tech workers and business people.

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
1002	02	CITY OF AUSTIN	0.33930	0.10550	0.44480
1004	05	CITY OF MANOR	0.41320	0.35900	0.77220
1008	09	CITY OF WEST LAKE HILLS	0.06500	0.00000	0.06500
1018	11	CITY OF ROLLINGWOOD	0.11190	0.09700	0.20890
1019	12	VILLAGE OF SAN LEANNA	0.24980	0.00000	0.24980
1020	13	CITY OF SUNSET VALLEY	0.00000	0.00000	0.00000
1031	2F	CITY OF ROUND ROCK	0.28786	0.14214	0.43000
1035	20	CITY OF PFLUGERVILLE	0.33450	0.20540	0.53990
1036	21	CITY OF LAKEWAY	0.12711	0.04699	0.17410
1046	3F	CITY OF CEDAR PARK	0.23345	0.22405	0.45750
1065	40	CITY OF CREEDMOOR	0.38000	0.00000	0.38000
1071	49	CITY OF LAGO VISTA	0.38030	0.26970	0.65000
1075	5F	CITY OF ELGIN	0.42827	0.22865	0.65692
1076	5G	VILLAGE OF VOLENTE	0.10850	0.00000	0.10850
1077	5H	VILLAGE OF WEBBERVILLE	0.06550	0.30870	0.37420
1078	50	CITY OF JONESTOWN	0.52610	0.03950	0.56560
1083	55	VILLAGE OF BRIARCLIFF	0.05300	0.09440	0.14740
1090	6F	CITY OF LEANDER	0.36197	0.21590	0.57787
1096	61	CITY OF MUSTANG RIDGE	0.45980	0.04000	0.49980
1102	7E	VILLAGE OF THE HILLS	0.06000	0.00000	0.06000
1103	7F	VILLAGE OF POINT VENTURE	0.12160	0.00000	0.12160
1122	83	CITY OF BEE CAVE	0.00000	0.02000	0.02000

# CITY BOUNDARIES



## Property Taxes at Work

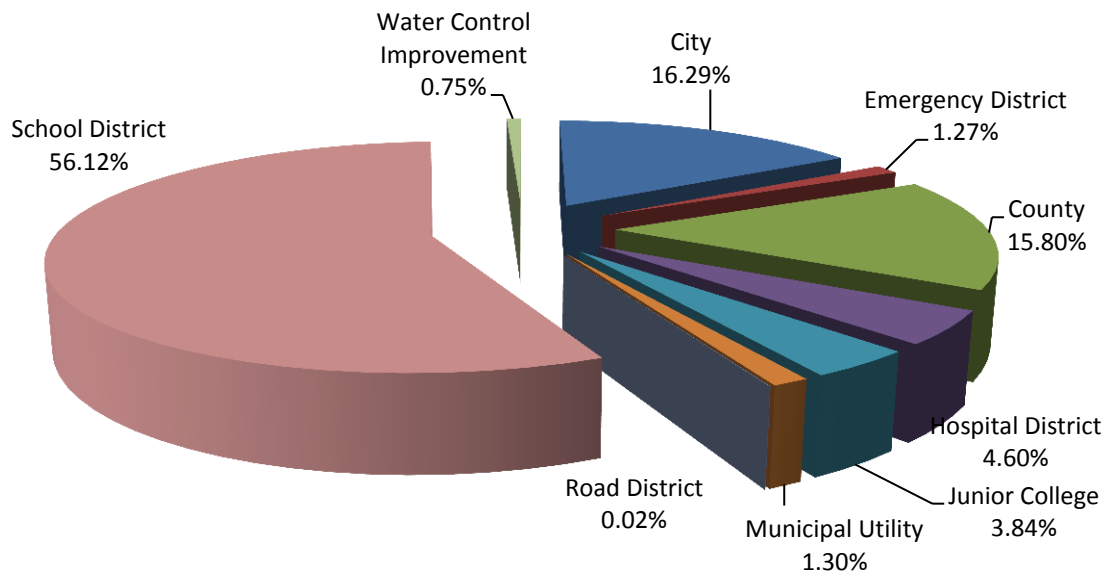
Property taxes are local taxes that are assessed locally, collected locally, and used locally. You pay your property taxes to the local tax collector. The tax collector distributes the funds to schools, cities and other local governments. Local governments spend the funds on schools, roads, hospitals,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



In Travis County property taxes support 127 local government agencies including 21 cities, 16 emergency districts, the county, the hospital district, the junior college, 54 municipal utility districts, 1 road district, 15 school districts, and 17 water control improvement districts. For 2017 the projected tax levy for all taxing units in Travis County is \$3,996,986,765.

## DISTRIBUTION OF PROPERTY TAXES

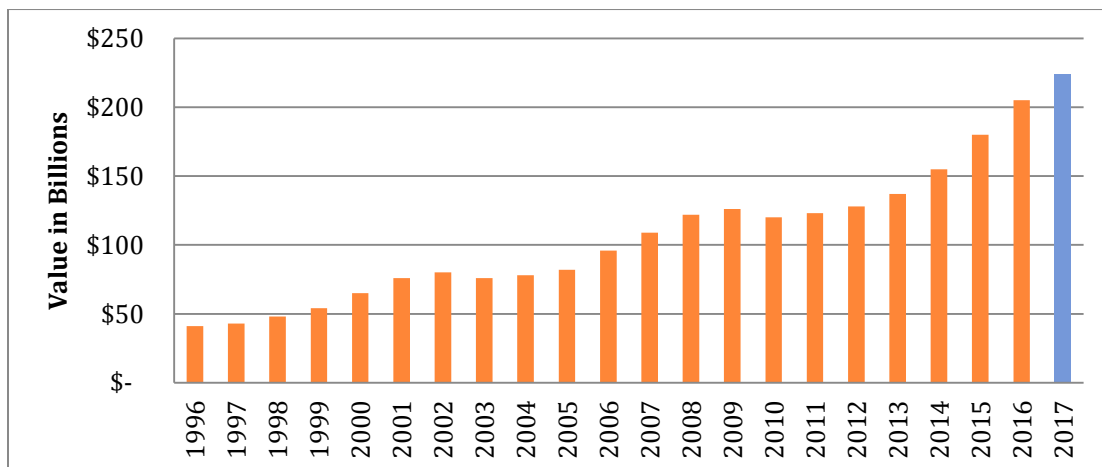
### Budget by Taxing Unit Type



## 20 Year History of Appraisal Roll Values

2017 was the seventh consecutive year of appraisal roll growth. All sectors experienced growth.

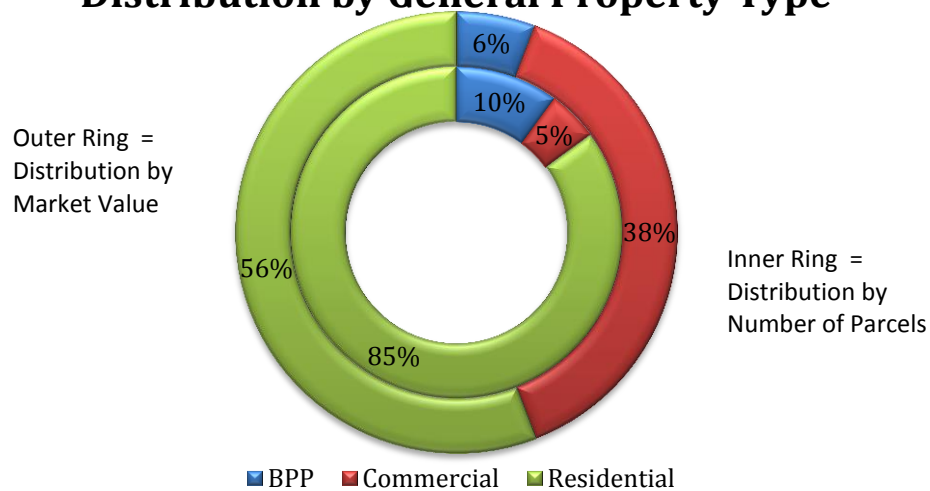
Year	Total Appraisal Roll	Appraisal Roll in Billions	Change from Prior Year	Percent Change
1996	\$ 40,692,869,477	\$ 41	\$ 8,846,414,418	27.78%
1997	\$ 43,211,060,270	\$ 43	\$ 2,518,190,793	6.19%
1998	\$ 48,341,533,020	\$ 48	\$ 5,130,472,750	11.87%
1999	\$ 53,722,787,577	\$ 54	\$ 5,381,254,557	11.13%
2000	\$ 64,972,926,574	\$ 65	\$ 11,250,138,997	20.94%
2001	\$ 76,239,437,225	\$ 76	\$ 11,266,510,651	17.34%
2002	\$ 79,727,729,212	\$ 80	\$ 3,488,291,987	4.58%
2003	\$ 76,468,302,754	\$ 76	\$ (3,259,426,458)	-4.09%
2004	\$ 77,780,594,779	\$ 78	\$ 1,312,292,025	1.72%
2005	\$ 82,376,098,473	\$ 82	\$ 4,595,503,694	5.91%
2006	\$ 95,938,116,182	\$ 96	\$ 13,562,017,709	16.46%
2007	\$ 108,849,234,638	\$ 109	\$ 12,911,118,456	13.46%
2008	\$ 121,873,675,675	\$ 122	\$ 13,024,441,037	11.97%
2009	\$ 125,938,362,024	\$ 126	\$ 4,064,686,349	3.34%
2010	\$ 120,267,079,152	\$ 120	\$ (5,671,282,872)	-4.50%
2011	\$ 123,208,234,157	\$ 123	\$ 2,941,155,005	2.45%
2012	\$ 128,178,132,877	\$ 128	\$ 4,969,898,720	4.03%
2013	\$ 136,622,559,636	\$ 137	\$ 8,444,426,759	6.59%
2014	\$ 154,506,308,992	\$ 155	\$ 17,883,749,356	13.09%
2015	\$ 179,967,508,052	\$ 180	\$ 25,461,199,060	16.48%
2016	\$ 204,504,305,741	\$ 205	\$ 24,536,797,689	13.63%
2017	\$ 224,402,312,205	\$ 224	\$ 19,898,006,464	9.73%



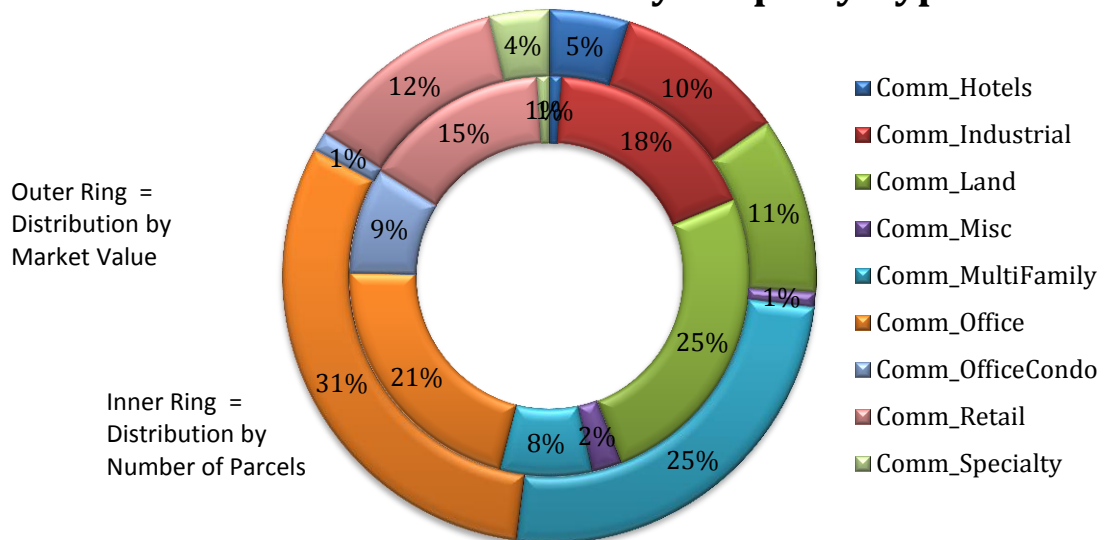
## Value Distributions

Property Type	Count	Market Value
<b>BPP</b>	43,421	\$ 13,013,159,088
<b>Commercial</b>	21,084	\$ 86,019,372,947
<b>Residential</b>	366,836	\$ 125,338,848,921
	431,341	\$ 224,371,380,956

### Distribution by General Property Type



### Commercial Distribution by Property Type





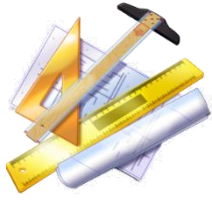
## 2017 State Property Categories

State Cd	State Cd Desc	Prop Count	New Market	Market Val	Taxable Val
A	SINGLE FAMILY RESIDENCE	294,631	2,117,614,479	110,653,630,199	85,136,086,635
B	MULTIFAMILY RESIDENCE	13,211	962,229,476	25,649,129,164	25,429,441,969
C1	VACANT LOTS AND LAND TRACTS	29,447	84,961	2,728,099,199	2,727,657,633
D1	QUALIFIED OPEN-SPACE LAND	5,147	-	3,038,360,718	28,756,289
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	418	288,515	34,447,799	34,113,287
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	5,863	2,880,181	1,163,664,095	1,060,182,989
F1	COMMERCIAL REAL PROPERTY	14,159	1,001,485,201	44,122,296,333	43,838,899,999
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	45	-	674,049,106	662,386,968
G1	OIL AND GAS	5	-	414,808	414,808
J1	WATER SYSTEMS	31	-	14,621,638	14,621,638
J2	GAS DISTRIBUTION SYSTEM	10	-	139,337,851	139,337,851
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	39	-	167,298,457	167,238,579
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	1,353	-	383,818,468	383,751,864
J5	RAILROAD	10	-	28,026,231	28,026,231
J6	PIPELINE COMPANY	125	-	29,588,041	29,517,247
J7	CABLE TELEVISION COMPANY	45	-	378,940,550	378,940,550
J8	OTHER TYPE OF UTILITY	2	-	21,000,000	21,000,000
J9	RAILROAD ROLLING STOCK	2	-	4,170,547	4,170,547
L1	COMMERCIAL PERSONAL PROPERTY	37,756	6,274	6,970,988,557	6,689,764,636
L2	INDUSTRIAL AND MANUFACTURING PERSONAL PROPERTY	909	-	4,485,737,544	3,265,932,306
M1	TANGIBLE OTHER PERSONAL, MOBILE HOMES	9,485	31,107,679	204,102,652	179,632,616
O	RESIDENTIAL INVENTORY	9,275	224,537,930	661,623,502	661,303,502
S	SPECIAL INVENTORY TAX	589	-	317,433,858	317,433,858
X	TOTALLY EXEMPT PROPERTY	12,230	203,747,184	22,747,048,603	-
		434,787	\$ 4,543,981,880	\$ 224,617,827,920	\$ 171,198,612,002



## 2017 Appraisal Workload

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	2016	2017
Permits	23,615	25,383
New Subdivision	282	318
New Lots	6,283	5,881
New Condos	544	872
New Units	2,382	2,253
New Construction	7,404	7,817
Field Inspections	124,909	149,829
Deed Transactions	22,565	20,928
Sales Transactions	17,470	19,181
Exemptions Processed	22,565	22,565
Renditions Processed	26,722	26,540
Notices of Appraised Value Mailed	412,268	418,339

## Exemptions

The general homestead exemption is for owner occupied residential properties. The exemption removes a portion of your value from taxation providing a lower tax amount for the homestead property.

If you qualify for the Over 65 exemption there is a property tax “Ceiling” that automatically limits School taxes to the amount you paid in the year that you first qualified for the Over 65 exemption.

100% Disabled veterans are eligible for 100% exemptions for their residence homestead. Documentation from the Department of Veterans Affairs must be submitted indicating 1) 100 percent disability compensation due to a service connected disability; and 2) a rating of 100 percent disabled or a determination of individual unemployability from the VA.

Entity Name	State Mandated Homestead	Local Option Homestead	State Mandated Over 65	Local Option Over 65	State Mandated Disability	Local Option Disability
ACC DIST - WMSN CO		1.00		\$ 75,000		\$ 75,000
ANDERSON MILL LIMITED DISTRICT		20.00		\$ 10,000		\$ 10,000
AUSTIN COMM COLL DIST		1.00		\$ 150,000		\$ 150,000
AUSTIN ISD	\$ 25,000		\$ 10,000	\$ 25,000	\$ 10,000	\$ 15,000
CITY OF AUSTIN		8.00		\$ 85,500		\$ 85,500
CITY OF AUSTIN/HAYS CO				\$ 51,000		\$ 51,000
CITY OF AUSTIN/WMSN CO				\$ 51,000		\$ 51,000
CITY OF BEE CAVE		20.00		\$ 65,000		\$ 65,000
CITY OF CEDAR PARK				\$ 30,000		\$ 20,000
CITY OF ELGIN				\$ 15,000		\$ 15,000
CITY OF JONESTOWN		10.00		\$ 8,000		\$ 8,000
CITY OF LAGO VISTA		20.00				
CITY OF LAKEWAY				\$ 5,000		
CITY OF LEANDER				\$ 10,000		\$ 10,000
CITY OF MANOR				\$ 10,000		
CITY OF MUSTANG RIDGE				\$ 5,000		
CITY OF PFLUGERVILLE				\$ 35,000		\$ 35,000
CITY OF ROLLINGWOOD				\$ 3,000		
CITY OF ROUND ROCK				\$ 22,000		\$ 3,000
CITY OF SUNSET VALLEY		10.00		\$ 3,000		\$ 3,000
CITY OF WEST LAKE HILLS				\$ 4,000		
COTTONWD CREEK MUD NO 1				\$ 5,000		\$ 5,000
COUPLAND ISD	\$ 25,000		\$ 10,000		\$ 10,000	
DEL VALLE ISD	\$ 25,000		\$ 10,000		\$ 10,000	
DOWNTOWN PUB IMP DIST				\$ 70,000		\$ 70,000
DRIPPING SPRINGS ISD	\$ 25,000		\$ 10,000		\$ 10,000	
E SIXTH ST PUB IMP DIST				\$ 70,000		\$ 70,000
EANES ISD	\$ 25,000		\$ 10,000	\$ 20,000	\$ 10,000	\$ 20,000
ELGIN ISD	\$ 25,000		\$ 10,000		\$ 10,000	

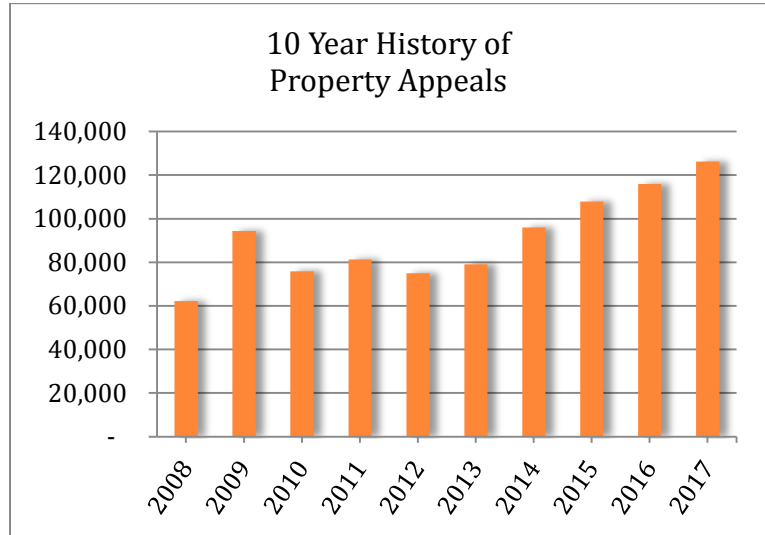
Entity Name	State Mandated Homestead	Local Option Homestead	State Mandated Over 65	Local Option Over 65	State Mandated Disability	Local Option Disability
HAYS CONSOLIDATED ISD	\$ 25,000		\$ 10,000		\$ 10,000	
HURST CREEK MUD		20.00		\$ 10,000		\$ 10,000
HUTTO ISD	\$ 25,000		\$ 10,000		\$ 10,000	
JOHNSON CITY ISD	\$ 25,000		\$ 10,000		\$ 10,000	
LAGO VISTA ISD	\$ 25,000	20.00	\$ 10,000		\$ 10,000	
LAKE TRAVIS ISD	\$ 25,000	20.00	\$ 10,000		\$ 10,000	
LAKEWAY MUD				\$ 5,000		
LEANDER ISD	\$ 25,000		\$ 10,000		\$ 10,000	
LOST CREEK LIMITED DISTRICT				\$ 4,000		
LOST CREEK MUD				\$ 4,000		
MANOR ISD	\$ 25,000		\$ 10,000	\$ 25,000	\$ 10,000	\$ 15,000
MARBLE FALLS ISD	\$ 25,000		\$ 10,000	\$ 3,000	\$ 10,000	
NORTH AUSTIN MUD NO 1				\$ 10,000		\$ 10,000
NORTHTOWN MUD		1.00				
PFLUGERVILLE ISD	\$ 25,000		\$ 10,000	\$ 9,100	\$ 10,000	
RIVER PLACE MUD		10.00		\$ 25,000		
RNCH @ CYPRSS CRK MUD 1				\$ 15,000		\$ 15,000
ROUND ROCK ISD	\$ 25,000		\$ 10,000		\$ 10,000	\$ 3,000
SOUTHEAST TRAVIS COUNTY MUD NO 1						
SOUTHEAST TRAVIS COUNTY MUD NO 2						
TANGLEWD FOREST LTD DIST		10.00		\$ 50,000		\$ 15,000
TRAVIS CO BCCP		20.00		\$ 65,000		\$ 65,000
TRAVIS CO ESD NO 9				\$ 4,000		
TRAVIS CO MUD NO 10		15.00		\$ 10,000		\$ 10,000
TRAVIS CO MUD NO 15				\$ 10,000		\$ 10,000
TRAVIS CO MUD NO 2				\$ 5,000		\$ 5,000
TRAVIS CO RFP DIST NO 6				\$ 3,000		\$ 3,000
TRAVIS CO WCID NO 10				\$ 4,000		
TRAVIS CO WCID NO 15		30.00		\$ 15,000		
TRAVIS CO WCID NO 17		10.00		\$ 15,000		\$ 15,000
TRAVIS CO WCID NO 18				\$ 30,000		
TRAVIS COUNTY		20.00		\$ 80,000		\$ 80,000
TRAVIS COUNTY HEALTHCARE DISTRICT		20.00		\$ 80,000		\$ 80,000
VILLAGE OF POINT VENTURE		10.00				
VILLAGE OF SAN LEANNA				\$ 25,000		
VILLAGE OF THE HILLS		20.00		\$ 10,000		\$ 10,000
VILLAGE OF VOLENTE				\$ 45,000		\$ 45,000
VILLAGE OF WEBBERVILLE		5.00				
WELLS BRANCH MUD		20.00				
WMSN-TR CO WCID NO 1F				\$ 15,000		\$ 15,000
WMSN-TR CO WCID NO 1G				\$ 15,000		\$ 15,000

Non-profit organizations that are eligible for property tax exemptions include but are not limited to: certain charitable organizations, youth development organizations, religious organizations, non-profit private schools, charitable hospitals, cemeteries and veterans' organizations.

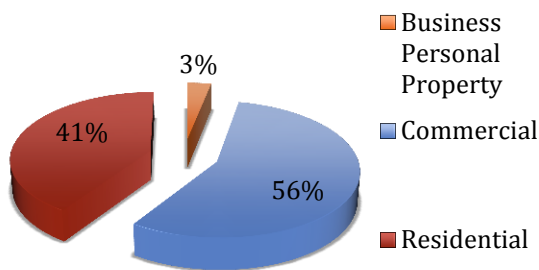
Property owners with mineral property or business personal property worth less than \$500 are exempt from property taxes. No exemption application is required.

## Appraisal District Appeals

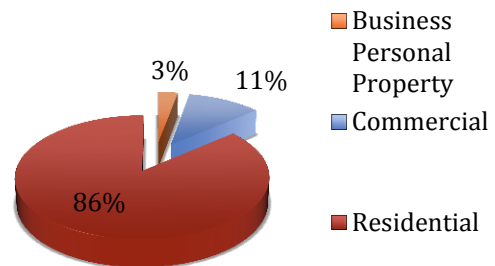
Taxpayers have the right to appeal their property's valuation. The Appraisal Review Board considers all evidence presented by the property owner and the Appraisal District Office at formal hearings. They then rule on the value of the property in question.



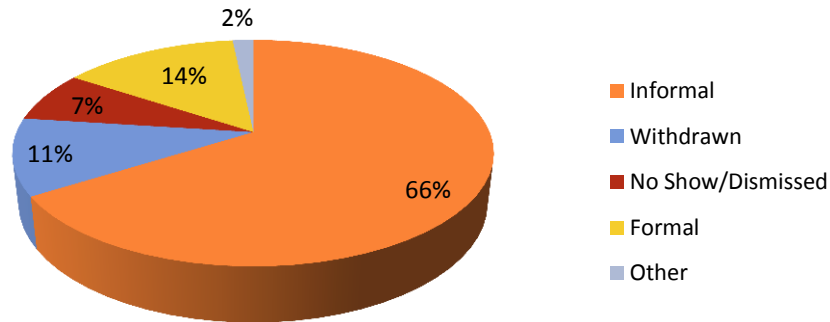
**Distribution of 2017 Appeals by Market Value**



**Distribution of 2017 Appeals By Number of Appeals Filed**



Taxpayers that file an appeal are first given an opportunity to meet “Informally” with an appraiser. The majority of protests filed are resolved at an informal level. If the property owner is unable to reach a value agreement with the appraiser they are then able to carry their protest to the Appraisal Review Board for a “Formal” hearing.



Taxpayers dissatisfied with the Appraisal Review Board “Formal” hearing determination may appeal the decision to: Arbitration, SOAH, or District Court.



## Comptroller PTAD Studies

Annually the Comptroller's Property Tax Assistance Division performs either a Property Value Study (PVS) or Methods and Assistance Program (MAP) review of each appraisal district.

Travis CAD received its most recent PVS review in 2016. The purpose of the PVS is to determine the median level of appraisal for the appraisal district; and, determine the taxable value for each ISD for school funding purposes.

### 2016 Property Value Study

Category	Number of Ratios **	2016 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios w/in (+/-) 25% of Median	Price-Related Differential
<b>A. Single-Family Residences</b>	7,890	102,068,515,688	.99	6.66	79.51	97.32	1.01
<b>B. Multi-Family Residences</b>	142	22,749,430,521	1.00	4.05	90.84	97.18	.98
<b>C1. Vacant Lots</b>	271	2,692,654,927	*	*	*	*	*
<b>C2. Colonia lots</b>	0	0	*	*	*	*	*
<b>D2. Farm/Ranch Imp</b>	0	33,803,207	*	*	*	*	*
<b>E. Rural non-qualified</b>	25	1,129,073,377	*	*	*	*	*
<b>F1. Commercial Real</b>	237	39,426,387,483	1.00	4.68	88.60	97.46	.98
<b>F2. Industrial Real</b>	0	647,671,883	*	*	*	*	*
<b>G. Oil, Gas, Minerals</b>	0	0	*	*	*	*	*
<b>J. Utilities</b>	7	901,914,471	*	*	*	*	*
<b>L1. Commercial Personal</b>	178	6,784,434,547	1.00	8.34	74.71	92.69	1.05
<b>L2. Industrial Personal</b>	0	4,868,325,021	*	*	*	*	*
<b>M. Other Personal</b>	0	186,844,417	*	*	*	*	*
<b>O. Residential Inventory</b>	0	671,185,461	*	*	*	*	*
<b>S. Special Inventory</b>	0	307,163,152	*	*	*	*	*
<b>Overall</b>	8,750	182,467,404,155	.99	7.20	78.48	95.96	.98

Travis CAD received its most recent MAP review in 2015. The review is designed to determine whether appraisal districts are meeting minimum requirements for appraisal duties and reviews

specifically for governance, taxpayer assistance, operating procedures, and appraisal standards and methodology. Travis CAD passed all mandatory requirements and received exceeds rating in all areas of review.

## 2015 Methods and Assistance Program Review



# Travis Central Appraisal District

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district have up-to-date appraisal maps?	PASS
2. Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
3. Does the appraisal district comply with its written procedures for appraisal?	PASS
4. Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	MEETS ALL
Taxpayer Assistance	MEETS ALL
Operating Procedures	MEETS ALL
Appraisal Standards, Procedures and Methodology	MEETS ALL

## Appraisal District Ratings:

**Meets All** – The total point score is 100.

**Meets** – The total point score ranges from 90 to less than 100.

**Needs Some Improvement** – The total point score ranges from 85 to less than 90.

**Needs Significant Improvement** – The total point score ranges from 75 to less than 85.

**Unsatisfactory** – The total point score is less than 75.

Review Areas	Total Questions in Review Area (excluding Not Applicable questions and Not Evaluated questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	3	3	100
Taxpayer Assistance	16	16	100
Operating Procedures	10	10	100
Appraisal Standards, Procedures and Methodology	35	35	100



## Appraisal District Comparison

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A useful statistic is comparing the CAD budget to the total taxes levied by the taxing entities. It reflects how much it costs to generate a dollar of property tax revenue which, in turn, indicates appraisal and operating efficiencies.

CAD	2015 Tax Levy	2016 Budget	% of Levy
Dallas CAD	\$5,274,564,192	\$ 24,471,932	0.46%
Bexar CAD	\$3,194,991,963	\$ 16,058,740	0.50%
Travis CAD	\$3,300,883,208	\$ 17,492,994	0.53%
Tarrant CAD	\$3,704,266,973	\$ 21,232,727	0.57%
Harris CAD	\$10,266,590,424	\$ 77,706,380	0.76%
El Paso CAD	\$1,026,944,258	\$ 13,336,134	1.30%

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

	<u><b>2008</b></u>	<u><b>2009</b></u>	<u><b>2010</b></u>	<u><b>2011</b></u>
Governmental Activities				
Net investment in capital assets	\$ 3,164,662	\$ 3,688,647	\$ 3,749,926	\$ 4,423,085
Unrestricted	<u>889,886</u>	<u>1,611,684</u>	<u>1,895,825</u>	<u>1,640,950</u>
<b>Total Governmental Activities Net Position</b>	<u><u>4,054,548</u></u>	<u><u>5,300,331</u></u>	<u><u>5,645,751</u></u>	<u><u>6,064,035</u></u>
<b>Total Primary Government Net Position</b>	<u><u>\$ 4,054,548</u></u>	<u><u>\$ 5,300,331</u></u>	<u><u>\$ 5,645,751</u></u>	<u><u>\$ 6,064,035</u></u>

SOURCE:      Audited Financial Statements 2008-2010  
                   Comprehensive Annual Financial Report (CAFR) 2011-2017

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$ 4,094,873 1,431,888	\$ 5,290,153 2,005,592	\$ 3,863,065 5,685,923	\$ 3,890,995 6,940,385	\$ 4,198,586 8,505,792	\$ 3,966,782 10,796,577
<u>5,526,761</u>	<u>7,295,745</u>	<u>9,548,988</u>	<u>10,831,380</u>	<u>12,704,378</u>	<u>14,763,359</u>
<u>\$ 5,526,761</u>	<u>\$ 7,295,745</u>	<u>\$ 9,548,988</u>	<u>\$ 10,831,380</u>	<u>\$ 12,704,378</u>	<u>\$ 14,763,359</u>

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<b>Expenses</b>				
Governmental Activities				
Appraisal services	\$ 10,136,925	\$ 10,688,920	\$ 11,527,480	\$ 11,702,337
Interest on long-term debt	4,064	-	-	35,233
<b>Total Governmental Activities Expenses</b>	<u>10,140,989</u>	<u>10,688,920</u>	<u>11,527,480</u>	<u>11,737,570</u>
<b>Total Primary Government Expenses</b>	<u>10,140,989</u>	<u>10,688,920</u>	<u>11,527,480</u>	<u>11,737,570</u>
<b>Program Revenues</b>				
Governmental Activities				
Fees, fines, and charges for services	10,744,086	11,932,726	11,872,153	12,151,322
<b>Total Governmental Activities Program Revenues</b>	<u>10,744,086</u>	<u>11,932,726</u>	<u>11,872,153</u>	<u>12,151,322</u>
<b>Total Primary Government Program Revenues</b>	<u>10,744,086</u>	<u>11,932,726</u>	<u>11,872,153</u>	<u>12,151,322</u>
<b>Net Revenue (Expense)</b>	603,097	1,243,806	344,673	413,752
Interest income	49,458	1,977	747	4,532
<b>Change in net position</b>	652,555	1,245,783	345,420	418,284
<b>Net position- beginning of year</b>	3,401,993	4,054,548	5,300,331	5,645,751
<b>Net position restatement</b>	-	-	-	-
<b>Adjusted net position, beginning of year</b>	3,401,993	4,054,548	5,300,331	5,645,751
<b>Net position- end of year</b>	<u>\$ 4,054,548</u>	<u>\$ 5,300,331</u>	<u>\$ 5,645,751</u>	<u>\$ 6,064,035</u>

SOURCE: Audited Financial Statements 2008-2010  
Comprehensive Annual Financial Report (CAFR) 2011-2017

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$ 12,278,520	\$ 11,693,736	\$ 12,032,932	\$ 13,048,016	\$ 15,741,400	\$ 15,944,747
-	11,116	-	-	-	-
<u>12,278,520</u>	<u>11,704,852</u>	<u>12,032,932</u>	<u>13,048,016</u>	<u>15,741,400</u>	<u>15,944,747</u>
<u>12,278,520</u>	<u>11,704,852</u>	<u>12,032,932</u>	<u>13,048,016</u>	<u>15,741,400</u>	<u>15,944,747</u>
11,735,080	13,468,605	14,283,508	17,245,865	17,598,826	17,910,162
<u>11,735,080</u>	<u>13,468,605</u>	<u>14,283,508</u>	<u>17,245,865</u>	<u>17,598,826</u>	<u>17,910,162</u>
<u>11,735,080</u>	<u>13,468,605</u>	<u>14,283,508</u>	<u>17,245,865</u>	<u>17,598,826</u>	<u>17,910,162</u>
(543,440)	1,763,753	2,250,576	4,197,849	1,857,426	1,965,415
<u>6,166</u>	<u>5,231</u>	<u>2,667</u>	<u>4,993</u>	<u>15,572</u>	<u>93,566</u>
(537,274)	1,768,984	2,253,243	4,202,842	1,872,998	2,058,981
6,064,035	5,526,761	7,295,745	9,548,988	10,831,380	12,704,378
-	-	-	(2,920,450)	-	-
6,064,035	5,526,761	7,295,745	6,628,538	10,831,380	12,704,378
<u>\$ 5,526,761</u>	<u>\$ 7,295,745</u>	<u>\$ 9,548,988</u>	<u>\$ 10,831,380</u>	<u>\$ 12,704,378</u>	<u>\$ 14,763,359</u>

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

	<u><b>2008</b></u>	<u><b>2009</b></u>	<u><b>2010</b></u>	<u><b>2011</b></u>
<b>General Fund</b>				
Reserved	\$ 120,040	\$ 145,062	\$ 82,376	\$ -
Unreserved	1,197,759	1,971,252	2,340,265	-
Nonspendable	-	-	-	101,849
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	2,135,141
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total General Fund</b>	<u><u>\$ 1,317,799</u></u>	<u><u>\$ 2,116,314</u></u>	<u><u>\$ 2,422,641</u></u>	<u><u>\$ 2,236,990</u></u>

**SOURCE:** Audited Financial Statements 2008-2010  
Comprehensive Annual Financial Report (CAFR) 2011-2017

**NOTE:** The District implemented GASB Statement No. 54 during the fiscal year ended December 31, 2011. This statement eliminated the previous fund balance categories (reserved and unreserved), and replaced them with the five new categories (nonspendable, restricted, committed, assigned and unassigned). Fund balance amounts for fiscal year ended December 31, 2011 and thereafter reflect the new categories; however, all previous fiscal years are presented using the old categories.

<b><u>2012</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
174,147	377,866	311,360	1,243,778	893,474	751,287
-	-	-	-	-	-
-	-	1,250,000	3,419,849	3,164,814	4,164,814
-	-	-	-	-	-
<u>1,933,761</u>	<u>2,302,068</u>	<u>1,935,393</u>	<u>1,478,066</u>	<u>3,516,402</u>	<u>4,947,830</u>
<u><u>\$ 2,107,908</u></u>	<u><u>\$ 2,679,934</u></u>	<u><u>\$ 3,496,753</u></u>	<u><u>\$ 6,141,693</u></u>	<u><u>\$ 7,574,690</u></u>	<u><u>\$ 9,863,931</u></u>

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

	<u><b>2008</b></u>	<u><b>2009</b></u>	<u><b>2010</b></u>	<u><b>2011</b></u>
<b>Revenues</b>				
Assessments	\$ 10,674,750	\$ 11,856,540	\$ 12,591,285	\$ 12,689,611
Less: Refunds	-	-	(789,802)	(612,738)
	<u>10,674,750</u>	<u>11,856,540</u>	<u>11,801,483</u>	<u>12,076,873</u>
Investment earnings	49,458	1,977	747	4,532
Charges for services	21,325	17,998	19,171	19,474
Miscellaneous income	<u>48,011</u>	<u>58,188</u>	<u>51,499</u>	<u>54,975</u>
<b>Total Revenue</b>	<u>10,793,544</u>	<u>11,934,703</u>	<u>11,872,900</u>	<u>12,155,854</u>
<b>Expenditures</b>				
Appraisal Services				
Payroll and related expenses	7,918,880	8,182,739	9,148,307	9,120,313
Data processing	137,141	165,309	187,233	106,912
Transportation	10,641	13,872	12,663	7,296
Operating supplies	-	-	-	-
Rentals	47,536	46,032	40,234	34,433
Legal & professional	558,867	568,315	406,230	684,615
Utilities and telephone	133,819	143,229	150,150	138,279
Building and equipment maintenance	197,766	286,939	211,398	117,758
Other services	668,060	771,590	916,974	916,028
Debt Service				
Principal	263,134	-	-	743,612
Interest	4,064	-	-	35,233
Capital outlay	<u>323,244</u>	<u>958,163</u>	<u>1,236,996</u>	<u>437,026</u>
<b>Total Expenditures</b>	<u>10,263,152</u>	<u>11,136,188</u>	<u>12,310,185</u>	<u>12,341,505</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	530,392	798,515	(437,285)	(185,651)
<b>Other Financing Sources (Uses)</b>	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>\$ 530,392</u>	<u>\$ 798,515</u>	<u>\$ (437,285)</u>	<u>\$ (185,651)</u>
Ratio of Debt Service Expenditures to total noncapital expenditures	2.69%	0.00%	0.00%	6.54%

SOURCE: Audited Financial Statements 2008-2010  
Comprehensive Annual Financial Report (CAFR) 2011-2017



<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$ 12,914,797	\$ 13,375,023	\$ 14,246,848	\$ 17,149,799	\$ 17,492,994	\$ 18,103,517
(1,259,667)	-	(89,434)	(26,908)	-	(311,528)
11,655,130	13,375,023	14,157,414	17,122,891	17,492,994	17,791,989
6,166	5,231	2,667	4,993	15,572	93,566
20,424	23,673	24,444	31,707	28,886	30,583
59,526	69,909	101,650	89,267	76,946	87,590
11,741,246	13,473,836	14,286,175	17,248,858	17,614,398	18,003,728
9,053,018	10,553,042	10,283,671	10,735,612	9,833,785	11,146,348
440,591	354,679	552,623	617,689	1,332,497	1,206,626
20,074	11,843	17,566	11,031	22,351	53,916
371,123	180,563	90,473	189,457	585,281	169,475
39,291	44,724	57,161	59,672	64,227	65,424
759,231	363,566	895,228	988,761	1,256,519	1,310,221
143,741	174,140	178,163	188,981	199,302	212,177
127,552	98,024	159,497	152,316	192,145	139,863
658,387	716,010	857,625	1,092,679	1,753,409	910,437
-	23,588	-	-	-	-
-	11,116	-	-	-	-
257,319	370,516	377,349	569,720	941,885	500,000
11,870,327	12,901,811	13,469,356	14,605,918	16,181,401	15,714,487
(129,081)	572,025	816,819	2,642,940	1,432,997	2,289,241
-	-	-	2,000	-	-
<u>\$ (129,081)</u>	<u>\$ 572,025</u>	<u>\$ 816,819</u>	<u>\$ 2,644,940</u>	<u>\$ 1,432,997</u>	<u>\$ 2,289,241</u>
0.00%	0.28%	0.00%	0.00%	0.00%	0.00%

## Visit or Contact Us

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### Office Location:

Travis Central Appraisal District  
8314 Cross Park Drive  
Austin, TX 78754

### Mailing Address:

P.O. Box 149012  
Austin, TX 78714-9012

### Customer Inquiries and Assistance:

Phone: (512) 834-9138  
Fax: (512) 835-5371  
Email: [tcad\\_info@tcadcentral.org](mailto:tcad_info@tcadcentral.org)  
Website: [www.traviscad.org](http://www.traviscad.org)

### Business Hours:

M, W, F  
7:45am-4:45pm  
T, Th  
9:00am – 4:45pm

### Directions:

#### From North Austin:

From north Austin go south on IH 35 and take the 183 Lockhart/Lampasas exit which will be exit number 240A - 239. Turn left at the light onto highway 183 South staying on frontage road approximately 3/4 miles. Turn left onto Cameron Rd. Continue for approximately one mile and turn right at the second stop light onto Cross Park Drive. Proceed 3/4 mile and our office at 8314 Cross Park will be on the right. If you have reached the post office on the left you have gone too far.

#### From South Austin:

From south Austin go north on IH 35 take the 183 Lockhart/Lampasas exit which will be exit number 240A - 239. At the second stop light turn right on Hwy 183 staying on frontage road approximately 3/4 miles. Turn left onto Cameron Rd. Continue for approximately one mile and turn right at the second stop light onto Cross Park Drive. Proceed 3/4 mile and our office at 8314 Cross Park will be on the right. If you have reached the post office on the left you have gone too far.

#### From East Austin:

From east Austin, heading west on Hwy 183 take the Cameron Road Exit, turn right onto Cameron Rd. Continue for approximately one mile and turn right at the second stop light onto Cross Park Drive. Proceed 3/4 mile and our office at 8314 Cross Park will be on the right. If you have reached the post office on the left you have gone too far.

#### From West Austin:

From west Austin, heading east on Hwy 183 take the Cameron Road exit. Turn left onto Cameron Rd. Continue for approximately one mile and turn right at the second stop light onto Cross Park Drive. Proceed 3/4 mile and our office at 8314 Cross Park will be on the right. If you have reached the post office on the left you have gone too far.



# Appendix

## SECTION 6.06 PROPERTY TAX CODE, APPRAISAL DISTRICT BUDGET AND FINANCING

(a) Each year the Chief Appraiser shall prepare a proposed budget for the operations of the district for the following tax year and shall submit copies to each of the taxing units participating in the district and to the district board of directors before June 15<sup>th</sup>. He shall include in the budget a list showing each proposed position, the proposed salary for the position, all benefits proposed for the position, each proposed capital expenditure, and an estimate of the amount of the budget that will be allocated to each taxing unit. Each taxing unit entitled to vote on the appointment of board members shall maintain a copy of the proposed budget for public inspection at its principal administrative office.

(b) The board of directors shall hold a public hearing to consider the budget. The secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district not later than the 10<sup>th</sup> day before the hearing. The board shall complete its hearings, make any amendments to the proposed budget it desires, and finally approve a budget before September 15. If governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval.

(c) The board may amend the approved budget at any time, but the secretary of the board must deliver a written copy of the proposed amendment to the presiding officer of the governing body of each taxing unit participating in the district not later than the 30<sup>th</sup> day before the date the board acts on it.

(d) Each taxing unit participating in the district is allocated a portion of the amount of the budget equal to the proportion that the total dollar amount of property taxes imposed in the district by the unit for the tax year in which the budget proposal is prepared bears to the sum of the total dollar amount of property taxes imposed in the district by each participating unit for that year. If a taxing unit participates in two or more districts, only the taxes imposed in a district are used to calculate the unit's cost allocations in the district. If the number of real property parcels in the district and the taxing unit imposes in excess of 25 percent of the total amount of the property taxes imposed in the district by all of the participating taxing units for a year, the unit's allocation may not exceed a percentage of the appraisal district's budget equal to three times the unit's percentage of the total number of real property parcels appraised by the district.

(e) Unless the governing body of a unit and the chief appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. A payment is delinquent if not paid on the date it is due. A delinquent payment incurs a penalty of 5 percent of the amount of the payment and accrues interest at an annual rate of 10 percent. If the budget is amended, any change in the amount of a unit's allocation is apportioned among the payments remaining.

(f) Payments shall be made to a depository designed by the district board of directors. The district's funds may be disbursed only by a written check, draft, or order signed by the chairman and secretary of the board or, if authorized by resolution of the board, by the chief appraiser.

(g) If a taxing unit decides not to impose taxes for any tax year, the unit is not liable for any of the costs of operating the district in that year, and those costs are allocated among the other taxing units as if that unit had not imposed taxes in the year used to calculate allocation. However, if that unit has made any payments, it is not entitled to a refund.

(h) If a newly formed taxing unit or a taxing unit that did not impose taxes in the preceding year imposes taxes in any tax year, that unit is allocated a portion of the amount budgeted to operate the district as if it had imposed taxes in the preceding year, except that the amount of taxes the unit imposes in the current year is used to calculate its allocation. Before the amount of taxes to be imposed for the current year is known, the allocation may be based on an estimate to which the district board of directors and the governing body of the unit agree, and the payments made after that amount is known shall be adjusted to reflect the amount imposed. The payments of a newly formed taxing unit that has no source of funds are postponed until the unit has received adequate tax or other revenues.

(i) The fiscal year of an appraisal district is the calendar year unless the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members adopt resolutions proposing a different fiscal year and file them with the secretary of the board not more than 12 and not less than eight months before the first day of the fiscal year proposed by the resolutions. If the fiscal year of an appraisal district is changed under this subsection, the chief appraiser shall prepare a proposed budget for the fiscal year as provided by Subsection (a) of this section before the 15<sup>th</sup> day of the seventh month preceding the first day of the fiscal year established by the change, and the board of directors shall adopt a budget for the fiscal year as provided by Subsection (b) of this section before the 15<sup>th</sup> day of the fourth month preceding the first day of the fiscal year established by the change. Unless the appraisal district adopts a different method of allocation under Section 6.061 of this code, the allocation of the budget to each taxing unit shall be calculated as provided by Subsection (d) of this section using the amount of property taxes imposed by each participating taxing unit in the most recent tax year preceding the fiscal year established by the change for which the necessary information is available. Each taxing unit shall pay its allocation as provided by Subsection (e) of the section, except that the first payment shall be made before the first day of the fiscal year established by the change and subsequent payments shall be made quarterly. In the year in which a change in the fiscal year occurs, the budget that takes effect on January 1 of that year may be amended as necessary as provided by Subsection (c) of this section in order to accomplish the change in fiscal years.

(j) If the total amount of the payments made or due to be made by the taxing units participating in an appraisal district exceeds the amount actually spent or obligated to be spent during the fiscal year for which the payments were made, the chief appraiser shall credit the excess amount against each taxing unit's allocation payments for the following year in proportion to the amount of each unit's budget allocation for the fiscal year for which the payments were made. If a taxing unit that paid its allocated amount is not allocated a portion of the district's budget for the following fiscal year, the chief appraiser shall refund to the taxing unit its proportionate share of the excess funds not later than the 150<sup>th</sup> day after the end of the fiscal year for which the payments were made.

(a) Not later than the 10<sup>th</sup> day before the date of the public hearing at which the board of directors considers the appraisal district budget, the chief appraiser shall give notice of the public hearing by publishing the notice in a newspaper having general circulation in the county for which the appraisal district is established. The notice may not be smaller than one-quarter page of a standard-size or tabloid-size newspaper and may not be published in the part of the paper in which legal notices and classified advertisements appear.

(b) The notice must set out the time, date, and place of the public hearing and must set out a summary of the proposed budget. The summary must set out as separate items:

- (1) The total amount of the proposed budget;
- (2) The amount of increases proposed from the budget adopted for the current year; and
- (3) The number of employees to be compensated under the current budget and the number of employees to be compensated under the proposed budget.

(c) The notice must state that the appraisal district is supported solely by payments from the local taxing units served by the appraisal district. The notice must also contain the following statement: "If approved by the appraisal district board of directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities, and towns served by the appraisal district. A copy of the proposed budget is available for public inspection in the office of each of those governing bodies."



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# Glossary



## GLOSSARY

**Accrual Basis of Accounting-** Method of accounting that recognizes the financial effect of transactions, events, and interfund activity when they occur, regardless of the timing of related cash flows.

**Ad Valorem-** According to value

**Ad Valorem Taxation-** A tax levied in proportion to the value of the thing(s) being taxed. Exclusive of exemptions, use-value assessment provisions, and the like, the property tax is an ad valorem tax.

**Ad-hoc Reports-** A report generated dynamically at the information consumer's request. These reports are created due to unplanned information requests in which information is gathered to support a non-routine decision.

**Appropriation-** a sum of money or total of assets devoted to a special purpose.

**Arbitration-** the use of an unbiased third-party arbitrator to settle a dispute.

**ArcGIS-** A geographic information system (GIS) by ESRI for working with maps and geographic information. It is used for: creating and using maps; compiling geographic data; analyzing mapped information; sharing and discovering geographic information; using maps and geographic information in a range of applications; and managing geographic information in a database.

**Assigned Fund Balance-** The portion of the net position of a government fund that represents resources set aside ("earmarked") by the government for a particular purpose.

**Balanced Budget Policy-** The District's policy that requires the total sum of money a government will collect in a fiscal year equal the amount it spends on goods, services, and capital expenditures.

**Basic Financial Statements-** Minimum combination of financial statements and not disclosure required for fair presentation in conformity with Generally Accepted Accounting Principles (GAAP).

**Basis of Accounting-** Timing of recognition for financial reporting purposes (when the effects of transaction or events should be recognized in financial statements)

**Basis of Budgeting-** Method used to determine when revenues and expenditures are recognized for budgetary purposes.

**Budget Amendment-** A proposal to change the dollar amount of an activity or project or to add an activity of project after the budget has already been adopted. A budget amendment changes the final dollar amount of the budget, requiring the jurisdictions to contribute more money to the District.

**Bonded Indebtedness-** government debt created from issuing bonds.

**CAMA System-** Computer Assisted Mass Appraisal (CAMA) software that is used by appraisal districts to appraise properties within their jurisdictions.

**Capital Asset-** Land, improvement to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

**Capital Equipment-** Equipment that you use to manufacture a product, provide a service or use to sell, store and deliver merchandise. Such equipment will not be sold in the normal course of business, but will be used and worn out or consumed in the normal course of business.

**Capital Equipment Policy (Capitalization Threshold) -** Dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Generally, capitalization thresholds are applied to individual items rather than groups of items unless the result would be to exclude items that in the aggregate would clearly be material to the financial statements.

**Capital Expenditure-** Funds used by a company to acquire or upgrade physical assets such as property, building, or equipment. This type of outlay is made by companies to maintain or increase the scope of their operations and falls within their capitalization threshold. These expenditures can include everything from repairing a roof to building a brand new building.

**Cash Management Controls-** Controls which promote positive cash management. Cash management is the financial management technique used by treasurers to accelerate the collection of receivables, control payments to vendors/creditors, and efficiently manage cash.

**Centralized Purchasing Concept-** a purchasing system in which all departments of a company can make purchases through a common purchasing department. Centralized purchasing aids in finding the best deals with local vendors for the department, avoids duplicity of orders, and promotes benefits arising from the high volume bulk discounts, lower transportation and inventory management costs, organized transactions, and improved vendor relationships.

**Certification of Achievement for Excellence in Financial Reporting-** Program sponsored by the GFOA to encourage and assist state and local governments to prepare high-quality CAFRs. The program has been in continuous operation since 1946. The program originally was known as the certificate of Conformance Program.

**Committed Fund Balance-** The portion of the net position of a governmental fund that represents resources whose use is subject to a legally binding constraint that is imposed by the government itself at its highest level of decision-making authority and that remains legally binding unless removed in the same manner.

**Comprehensive Annual Financial Report (CAFR)** - Financial report that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial sections provide information on each individual fund and component unit.

**Contra Revenue Account-** A revenue account that is expected to carry a debit balance instead of the usual credit balance. A contra revenue account reduces the amounts reported in a company's revenue accounts.

**Current Financial Resources Measurement Focus-** Measurement focus where the aim of a set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments and is used solely for reporting the financial position and results of operations of governmental funds.

**Debt Service-** The cash that is required for a particular time period to cover the repayment of interest and principal on a debt.

**Deposition-** A verbal or written testimony of a party or witness in a civil or criminal proceeding taken before trial, usually in an attorney's office.

**Depreciate-** A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

**Discovery-** A category of procedural devices employed by a party to a civil or criminal action, prior to trial, to require the adverse party to disclose information that is essential for the preparation of the requesting party's case and that the other party alone knows or possesses.

**Economic Development Abatement-** A tax abatement is a local agreement between a taxpayer and a taxing unit that exempts all or part of the increase in value of the real property and/or tangible personal property from taxation for a period not to exceed 10 years. These tax abatements are an economic development tool available to cities, counties and special districts to attract new industries and to encourage the retention and development of existing businesses through property tax exemptions or reductions.

**Economic Resources Measurement Focus-** Measurement focus where the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net position. The economic resources measurement focus is used for proprietary and trust funds, as well as for government-wide financial reporting. It also is used by business enterprise and nonprofit organizations in the private sector.

**Elected Contribution Rate-** The board of directors may take a vote to increase the percentage of gross payroll paid to the Texas Counties and District Retirement System (TCDRS) above that of the required rate.

**Employer Contributions-** A term used in the context of pension benefits and OPEB to describe actual payments made by the employer as compared to the employer's annual required contribution. Only amounts paid to trustees and outside parties qualify as contributions.

**Exemption-** The District grants exemptions to certain organizations, persons, or property that may provide complete relief from tax, tax at a reduced rate or tax on only a portion of the items subject to tax. Examples include the homestead exemption and the over 65 exemption.

**Expenditure-** Under the current financial resources measurement focus, decreases in net financial resources not properly classified as *other financing uses*.

**Formal Hearing-** When a taxpayer protests their property value, a formal hearing before the Appraisal Review Board (ARB) is the final step before the appeals process. The formal hearing is conducted with a panel of three ARB members (unless special circumstances exist).

**Fund-** Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance-** Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

**Fund Financial Statements-** Basic financial statements presented for funds, in contrast to *government-wide* financial statements.

**General Fund-** Main operating account for a nonprofit entity, such as a government or government agency.

**Governmental Fund-** a broad category of funds used by state and local governments. Governmental funds include the general fund, special revenue funds, capital projects funds, debt service funds and permanent funds.

**Governmental Financial Reporting Model-** Minimum combination of financial statements, notes, and required supplementary information prescribed for state and local governments by the GASB.

**Government-wide Financial Statements-** Financial statements that incorporate all of a government's governmental and business-type activities, as well as its nonfiduciary component units. There are two basic government-wide financial statements: the statement of net position and the statement of activities.

**Homestead-** A building occupied by the owner of the freehold and his or her family, with the primary intention of making it their home, together with the parcel of land on which it stands and the other improvements attached to it.

**Improvement-** Building, other structures, and attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

**Internal Control Framework-** Integrated set of policies and procedures designed to assist management to achieve its goals and objectives. To be truly comprehensive, a government's internal control framework must 1) provide a favorable control environment, 2) provide for the continuing assessment of risk, 3) provide for the design, implementation, and maintenance of effective control-related policies and procedures, 4) provide for the effective communication of information, and 5) provide for the ongoing monitoring of the effectiveness of control-related policies.

**Jurisdiction (Taxing Entity) -** The right and power to interpret and apply the law; also, the power to tax and the power to govern. The territorial range of authority of control.

**Line Item Transfer-** A proposal to change the dollar amount of an activity or project or to add an activity of project after the budget has already been adopted. A budget line item transfer does not change the final dollar amount of the budget, and does not require the jurisdictions to contribute more money to the District.

**Major Fund-** funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total of their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

**Mediation-** A negotiation to resolve differences that is conducted by some impartial third party.

**Modified Accrual Basis of Accounting-** Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: 1) revenues are not recognized until they are measurable and available and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier)..

**Net Position-** The residual of all other financial statement elements presented in a statement of financial position.

**Nonspendable Fund Balance-** The portion of the net position of a governmental fund that cannot be spent either because the underlying resources are not in spendable form or because the government is legally or contractually required to maintain the resources intact.

**Oblique Photography-** A photograph acquired with the camera axis intentionally directed between the horizontal and vertical orientations.

**Open Meetings Act-** Rules that guarantee access to data held by the state or local government. This act establishes a "right-to-know" legal process by which requests may be made for government-held information, to be received freely or at minimal cost, barring standard exceptions.

**Orthophotography-** An aerial photograph in which the displacement of images have been removed and may also form the base map for many GIS programs.

**Parcel-** A contiguous area of land described in a single legal description or as one of a number of lots on a plat; separately owned, either publicly or privately; and capable of being separately conveyed.

**Personal Property-** Moveable property; belongings exclusive of land and buildings.

**Real Property-** Consists of the interests, benefits, and rights inherent in the ownership of land plus anything permanently attached to the land or legally defined as immovable; also called “realty”.

**Rendition-** A form that provides information about property that one owns. The appraisal district uses the information the taxpayer provides to appraise that property for taxation.

**Request for Proposal-** Referred to as an RFP, is an early state in a procurement process, issuing an invitation for suppliers, often through the bidding process, to submit a proposal on a specific commodity or service. The RFP process brings structure to the procurement decision and is meant to allow the risks and benefits to be identified clearly upfront.

**Request for Qualification-** A document distributed by a customer seeking delineation of credentials for suppliers of specific types of services. Also known as an RFQ.

**Required Contribution Rate-** The amount (typically express as a percentage of the contribution base) that is required to be paid into the pension fund.

**Restricted Fund Balance-** The portion of the net position of a governmental fund that represents resources subject to externally enforceable constraints.

**Retention Policy-** A set of guidelines that a company follows to determine how long it should keep certain records. The policy is important for many reasons, including legal requirements that apply to some documents.

**Shapefile-** A popular geospatial vector data format for geographic information systems software. It is developed and regulated by ESRI as a (mostly) open specification for data interoperability among ESRI and other software products.

**SOAH-** State Office of Administrative Hearings

**Special Purpose Government-** Governments that are not general-purpose governments and have a more limited range of purposes. This often includes townships, park districts, sanitation district, and appraisal districts.

**Statement of Activities-** A government-wide financial statement that reports the financial activity of the organization by function over a period of time. Also known as the income statement or profit and loss statement in the for-profit world.

**Statement of Net Assets-** A government-wide financial statement that reports the difference between assets and liabilities as net assets, not fund balances or equity. Assets are reported in order of liquidity, or how readily they are expected to be converted to cash and whether restrictions limit the government's ability to use the resources. Liabilities are reported based on their maturity, or when cash is expected to be used to liquidate them. Net assets are displayed in three components- invested in capital assets, net of related debt; restricted; and unrestricted.

**TCAD-** Travis Central Appraisal District (The District)

**TCDRS-** Texas Counties and Districts Retirement System; TCAD's retirement plan.

**Unassigned Fund Balance-** The difference between the total fund balance in a governmental fund and its nonspendable, restricted, committed, and assigned components.



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