

# TRAVIS CENTRAL APPRAISAL DISTRICT 2020



## Fiscal Year 2020 Adopted Budget

Travis County, Texas

Prepared by:

Travis CAD

Finance Department

# 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 2020

## Board of Directors

Mr. Tom Buckle, Chair  
West Travis County

Mr. Bruce Grube, Vice-Chair  
Travis County

Mr. James Valadez, Secretary  
Travis County

Ms. Theresa Bastian  
Austin ISD

Mr. Anthony Nguyen  
East Travis County

Ms. Eleanor Powell  
City of Austin

Mr. Ryan Steglich  
Austin ISD

Mr. Felipe Ulloa  
Austin ISD/City of Austin

Ms. Blanca Zamora-Garcia  
City of Austin

Mr. Bruce Elfant  
Travis County Tax Assessor/Collector

Ms. Marya Crigler  
Chief Appraiser

Prepared by the TCAD Finance Department

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# Introductory Section

# TRAVIS CENTRAL APPRAISAL DISTRICT

## BOARD OFFICERS

TOM BUCKLE  
CHAIRPERSON  
BRUCE GRUBE  
VICE CHAIRPERSON  
JAMES VALADEZ  
SECRETARY/TREASURER



MARYA CRIGLER  
CHIEF APPRAISER

## BOARD MEMBERS

THERESA BASTIAN  
BRUCE ELFANT  
BLANCA ZAMORA-GARCIA  
ANTHONY NGUYEN  
ELEANOR POWELL  
RYAN STEGLICH  
FELIPE ULLOA

## **RESOLUTION 20190827-5**

### 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, 2020, AND ENDING ON THE LAST DAY OF DECEMBER, 2020.

**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, 2019, 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, 2019, and interested property owners and taxing entities 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.

# TRAVIS CENTRAL APPRAISAL DISTRICT

## BOARD OFFICERS

TOM BUCKLE  
CHAIRPERSON  
BRUCE GRUBE  
VICE CHAIRPERSON  
JAMES VALADEZ  
SECRETARY/TREASURER



MARYA CRIGLER  
CHIEF APPRAISER

## BOARD MEMBERS

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BRUCE ELFANT  
BLANCA ZAMORA-GARCIA  
ANTHONY NGUYEN  
ELEANOR POWELL  
RYAN STEGLICH  
FELIPE ULLOA

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:

A handwritten signature in cursive script, reading "Tom Buckle", written over a horizontal line.

Tom Buckle  
Chairman  
Board of Directors

ATTEST:

A handwritten signature in cursive script, reading "Bruce Grube", written over a horizontal line.

Bruce Grube  
Vice Chairman  
Board of Directors

A handwritten signature in cursive script, reading "James Valadez", written over a horizontal line.

JAMES VALADEZ  
SECRETARY

# TRAVIS CENTRAL APPRAISAL DISTRICT

## BOARD OFFICERS

TOM BUCKLE  
CHAIRPERSON  
BRUCE GRUBE  
VICE CHAIRPERSON  
JAMES VALADEZ  
SECRETARY/TREASURER



MARYA CRIGLER  
CHIEF APPRAISER

## BOARD MEMBERS

THERESA BASTIAN  
BRUCE ELFANT  
BLAMCA ZAMORA-GARCIA  
ANTHONY NGUYEN  
ELEANOR POWELL  
RYAN STEGLICH  
FELIPE ULLOA

June 13, 2019

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 2020. The proposed budget for 2020 totals \$20,193,893, which represents a modest 3.63% increase over the 2019 adopted budget. The proposed and five previous years' budget history compare as follows:

Year	Budget Amount	Percentage Increase
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%
2020	\$ 20,193,893	3.63%

## LOCAL ECONOMY

The Austin metropolitan area is considered one of the most inventive, creative, educated, and loved cities in which to live and work. Austin continues to be recognized for being a leader in numerous areas such as job opportunities, economy and business opportunities.



The barometer of economic activity devised by the Federal Reserve Bank of Dallas, called the Austin business-cycle index- expanded at 7.4 percent annualized rate in November 2018. This followed a record 7.9 percent annualized rate in October 2018. The long-term average for the index is 6 percent annualized growth.

**Business-Cycle Index**

The Austin Business-Cycle Index expanded at a 7.4 percent annualized rate in November, well above the long-run average of 6.0 percent (Chart 1). Jobs declined in November, while the unemployment rate lingered at a low 2.8 percent.



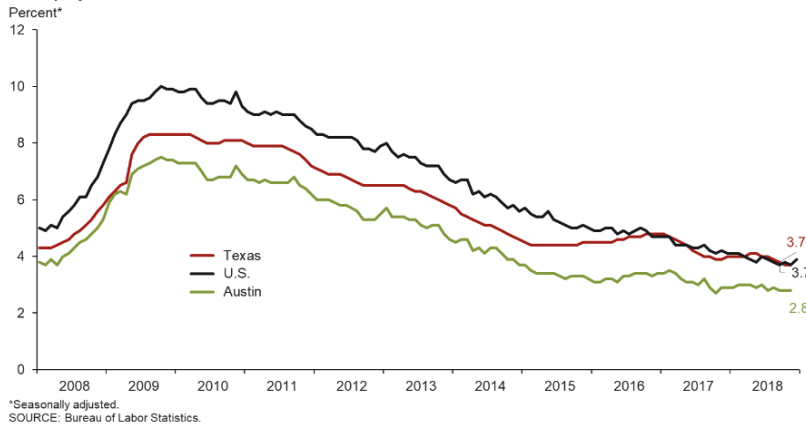
Based on third quarter 2018 data, real gross domestic product (GDP) increased in the Austin MSA by 6.9% compared to the US average of 3.4%, per the latest report by the Bureau of Economic Analysis. Wells Fargo Securities senior economist, Sarah House, stated, “the Austin economy was so hot in 2018 that it will likely be hard for most people to even notice if expansion is clipped by a percentage point or two in 2019.”

Austin's January 2019 unemployment rate ticked up to 3.2 percent- below both the national and state unemployment rates of 3.8% and 4.0% respectively. The charter below show unemployment data based on November 2018 data.

Unemployment Rate			
	AUSTIN MSA	TEXAS	U.S.
Year-End 2011	6.3%	7.2%	8.3%
Year-End 2012	5.1%	6.1%	7.8%
Year-End 2013	4.5%	5.6%	6.5%
Year-End 2014	3.4%	4.1%	5.4%
Year-End 2015	3.1%	4.2%	4.8%
Year-End 2016	3.2%	4.6%	4.5%
Year-End 2017	2.7%	3.7%	3.9%
November 2018	2.7%	3.5%	3.5%

SOURCE: Bureau of Labor Statistics

### Unemployment Rate



Austin employment expanded at an annualized rate of 0.4 percent in the three months ending in January and a moderate 2.4% in 2018. Growth was primarily led by financial activities and information sectors, both of which grew at an annualized rate of close to 10 percent.

### Employment Growth



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

A local labor shortage could be on the horizon for 2019 as Austin hit an 18-year low unemployment rate of 2.7% in November 2018- even as more than 35,000 new workers entered the regional labor force. “We are sort of running at full steam, and at a certain level (of tightness in the labor force) you can’t continue to grow” at the same pace, said Michael Sury, a University of Texas finance lecturer. “We’re at that point in Austin.” The Austin area saw a 3.5% job growth creation in 2018, primarily driven by the manufacturing and tech industries. Apple, Inc. announced in 2018 that they plan to spend \$1 billion on a new corporate facility in Austin which will eventually employ 15,000 people. Job search site Indeed announced in May 2018 that it would be adding 3,000 jobs in Austin, and Oracle has recently completed is now waterfront property near downtown Austin which will eventually house an additional 3,000 workers. In July 2018, Austin was selected as the home of the Army Futures Command (AFC) which will work closely with start-up companies in Austin and around the country with the purpose of modernizing the Army’s systems and operations. Boasting a \$100 million per year budget, AFC is expected to have a considerable impact on local technology and science sectors.

## Employment Growth

	AUSTIN MSA	TEXAS	UNITED STATES
	2017-2018	38,437	311,375
	2018-2019 YTD	23,640	285,960
<i>Difference</i>	<b>Feb '18-Feb '19</b>	<b>23,980</b>	<b>282,855</b>
	Jan '19-Feb '19	14,122	141,902
	2017-2018	3.4%	2.4%
	2018-2019 YTD	2.1	2.2
<i>Percent change</i>	<b>Feb '18-Feb '19</b>	<b>2.1</b>	<b>1.1</b>
	Jan '19-Feb '19	1.2	1.1

Dell Technologies once again became the region's largest publicly traded company when Dell returned to the public market after a five year run as a private company. Advanced Micro Devices made significant gains in 2018 with its graphics processor unit, which had wide spread adoption in the gaming, automotive, and blockchain industries. Samsung Austin Semiconductors announced they plan to invest \$291 million to upgrade their operations and retain more than 500 jobs in the Austin area. Samsung and AT&T announced their plan to create a manufacturing-focused 5G "Innovation Zone". The plan features AT&T fifth generation wireless broadband technology along with Samsung's 5G network equipment. Austin tech startup scene also experience one of its largest funding years to date. While the city's venture capital flows are still well below those of the Silicon Valley, Austin is expected to continue to make great advances in the tech industry. While San Francisco leads the list (in technology), Austin is right behind with having a similar tech job mix to Silicon Valley. People love Austin for a number of reasons, including the job market favorability and lower housing costs in comparison to other tech hubs in the U.S.

For eight years, the Austin area's housing market has seen sales and the median home-sales price climb to record highs. The gap between household incomes and home prices has continued to increase, but hasn't become nearly as problematic as in other areas of the country. Affordability issues linked to the rising home prices and higher mortgage interest rates is expected to limit the amount of new construction on homes in the Austin area, but the added job growth will be the major driver of demand for the Austin housing market.

## Housing Affordability Improves

Home affordability in the Austin metro area ticked up as the percentage of homes sold that the median-income household could afford increased from 53.1 percent in the second quarter to 54.5 percent in the third (Chart 6). At the national level, affordability decreased from 57.1 percent to 56.4 percent over the same period but remains slightly higher than in Austin. As of November, the median home price in Austin was \$308,153, above the state and national figures.

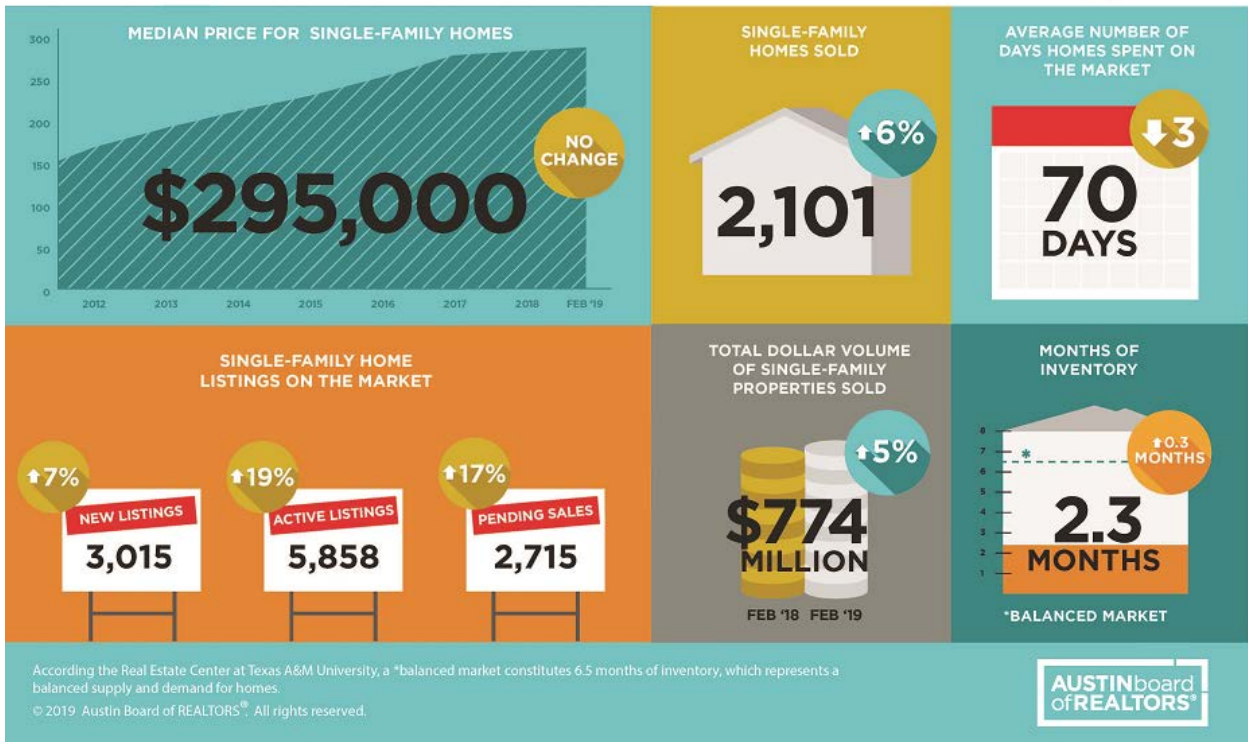
**Chart 6**  
**Housing Affordability**



## AUSTIN-AREA

## FEBRUARY 2019 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/statsfeb19](http://ABoR.com/statsfeb19) for the full press release and other area-specific infographics.



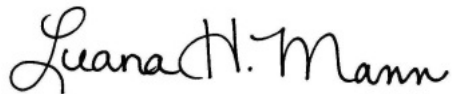
## FACTORS AFFECTING FINANCIAL CONDITIONS

One of the District's three mission critical goals is to certify the appraisal roll timely. In order to do this, 95% of protests filed must be resolved. Since 2005 the number of protests filed has increased from 46,495 to 142,812. To address the increased protest demand in 2018, the number of members of the appraisal review board (ARB) was increased to allow for maximum capacity of twenty panels, and because the current facilities could only accommodate ten panels, the District rented space at the Travis County Expo Center to hold formal hearings at the maximum capacity of twenty panels. The District contracted to rent the Travis County Expo Center for the 2019 formal hearings; Unfortunately, in October 2018, the rental contract was rejected by the Travis County Commissioners Court in favor of other events held during the same time period.

Because of the sensitivity of certification of the appraisal roll to the taxing jurisdictions, the District urgently needed a long-term reliable solution to address the lack of workspace. The District explored several options to meet the growing need for additional workspace including leasing from a third party, expanding the current building, building on the lot the District owns behind its current facility, or purchasing an existing larger facility. In addition to the Expo Center, the District attempted to rent space from other third parties; however, none were interested in entering into a short-term lease. The District determined the best option for the District was to purchase an existing larger facility with sufficient space for expanded ARB processes. The District entered into a lease for a property located at 850 E. Anderson Lane on February 2019, and purchased the building in June 2019. The 2020 budget will include the building purchase and renovations under the debt administration section of this budget document.

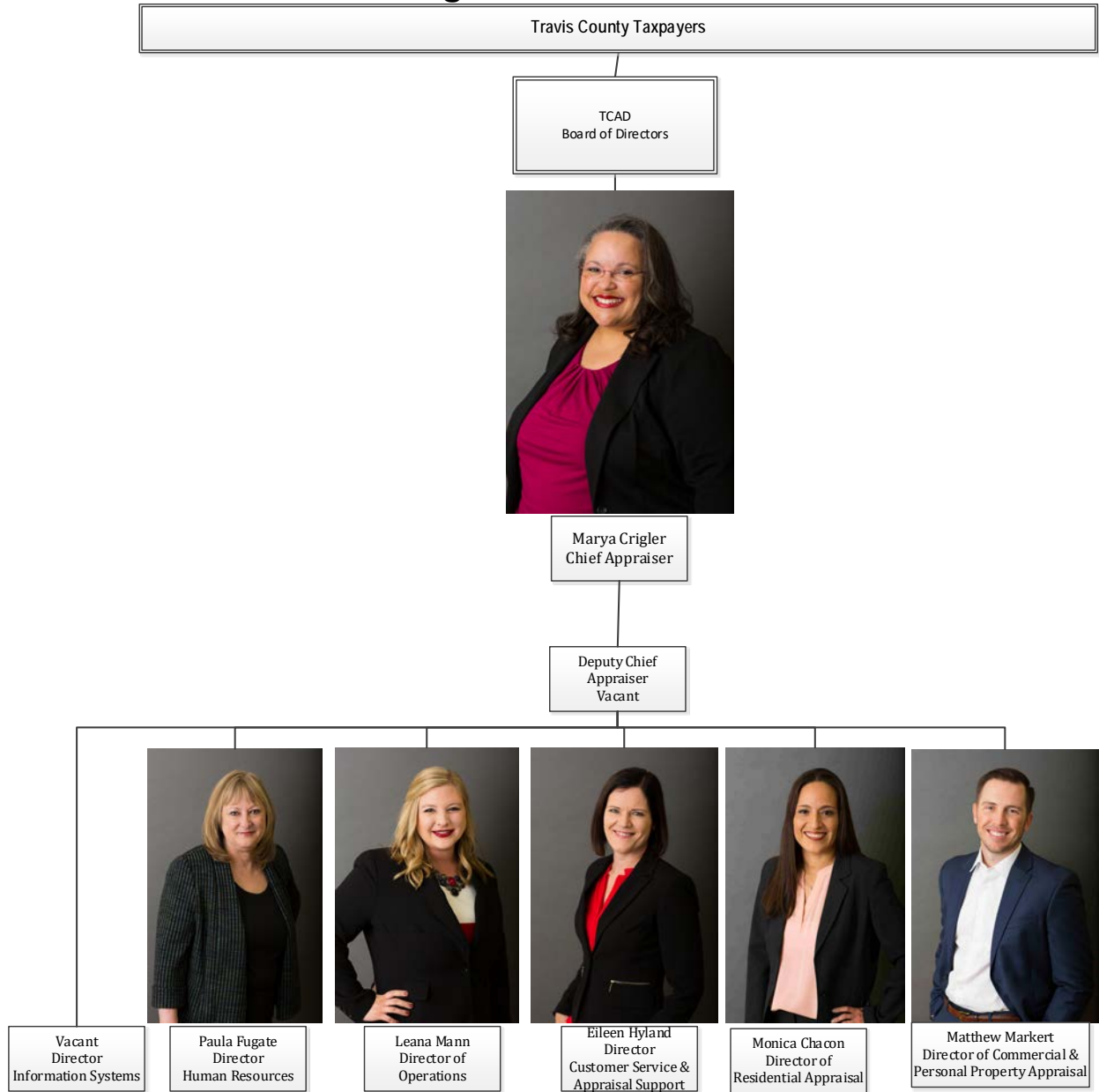
Should you have any questions about the District's 2020 proposed budget or the budgeting process, please contact Leana H. Mann, Director of Operations for the Travis Central Appraisal District at (512)834-9317 Ext. 405 or by email at [Lmann@tcadcentral.org](mailto:Lmann@tcadcentral.org).

Respectfully submitted,



Leana H. Mann, C.G.F.O.  
Director of Operations  
Travis Central Appraisal District

# TRAVIS CENTRAL APPRAISAL DISTRICT Organizational Chart



## TRAVIS CENTRAL APPRAISAL DISTRICT Key District Personnel

Chief Appraiser	Marya Crigler
Deputy Chief Appraiser	Vacant
Director of Operations	Leana Mann
Director of Residential Appraisal	Monica Chacon
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

## 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, 2019. 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 2020 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, 2019**

*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, 2017. This was the seventh 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, 2018 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, 2017**

*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 2017. 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 2018 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, 2017**

*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 fourth 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

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 as of January 1, 2019, according to the City of Austin demographer, is estimated to be 1,296,668. The population of the Austin-Round Rock greater metro area is estimated to be 2,215,727. Since the last census in 2010, the population of Travis County has grown by 27%.

## 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.

### Basis of Budgeting

The budget is prepared on the modified accrual basis of accounting, similar to the District's fund financial statements outlined above.

## 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, 2018, 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 Director of Operations 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 Director of Operations 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 Director of Operations 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 2019

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

1/1/2019 Beginning of 2019 fiscal year

#### DATE    SUBJECT

2/11/2019 Budget discussion with Chief Appraiser on  
2019 budget

2/18/2019 Meet with division directors

### FEBRUARY 2019

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 2019

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

3/1/2019 Mail 2nd quarter invoices to taxing entities

3/4/2019 Budget requests due from department directors

3/25/2019 First budget draft due to Chief Appraiser

#### DATE    SUBJECT

4/15/2019 Second budget draft due to Chief Appraiser

4/30/2019 Final budget draft due to Chief Appraiser

### APRIL 2019

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 2019

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

5/20/2019 Budget workshop with Board of Directors

5/20/2019 Present proposed budget to Board of Directors

DATE    SUBJECT

6/1/2019 Mail 3rd quarter invoices to taxing entities  
6/14/2019 Mail proposed budget to taxing entities  
6/15/2019 Last day to present proposed budget to Board of  
Dir. & submit copy to taxing entities

JUNE						2019
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						2019
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

7/15/2019 Final budget draft to Chief Appraiser  
7/27/2019 Required budget notice ran in local newspapers  
7/27/2019 Public hearing notice mailed to all taxing entities

AUGUST						2019
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

8/6/2019 Public budget hearing  
Board of Directors adopts budget

SEPTEMBER						2019
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

9/1/2019 4th quarter invoices mailed to taxing entities  
9/15/2019 Final day to adopt 2019 budget  
9/30/2019 Submit budget to GFOA  
9/30/2019 Tax rates are adopted by all taxing units

OCTOBER						2019
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

10/14/2019 Mail out final calculation of budget liabilities to  
taxing entities  
10/25/2019 Mail out budget amendment notification to  
taxing entities

NOVEMBER 2019						
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

11/25/2019 Budget amendments presented to Board of Directors  
 11/25/2019 End of year line item transfers presented at Board of Directors meeting

DATE    SUBJECT

12/1/2019 1st quarter 2020 invoices mailed to taxing entities  
 12/31/2019 2019 fiscal year-end  
 1/1/2020 2020 budget takes effect

DECEMBER 2019						
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 informal and formal level that support District values and require a higher standard of evidence for informal changes. Train staff to make clear and	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 lake front 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 compared to researched local development costs.  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

Strategic Goal	Planning Goal	Objective	Outcome Measure	Strategy	Output Measure	Efficiency Measure	Responsible Department
Be efficient in business processes and ensure that mission critical tasks are completed in a timely manner with a high level of accuracy.	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	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	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	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	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	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 application s processed on first receipt	Number of additional documenta tion letters mailed to taxpayers Number of exemption application s 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) corrections  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	Percentage of properties incorrectly classified	Number of properties classified  Number of properties 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	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 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	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	Decreased 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 theses 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	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	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	Number of customers surveyed		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

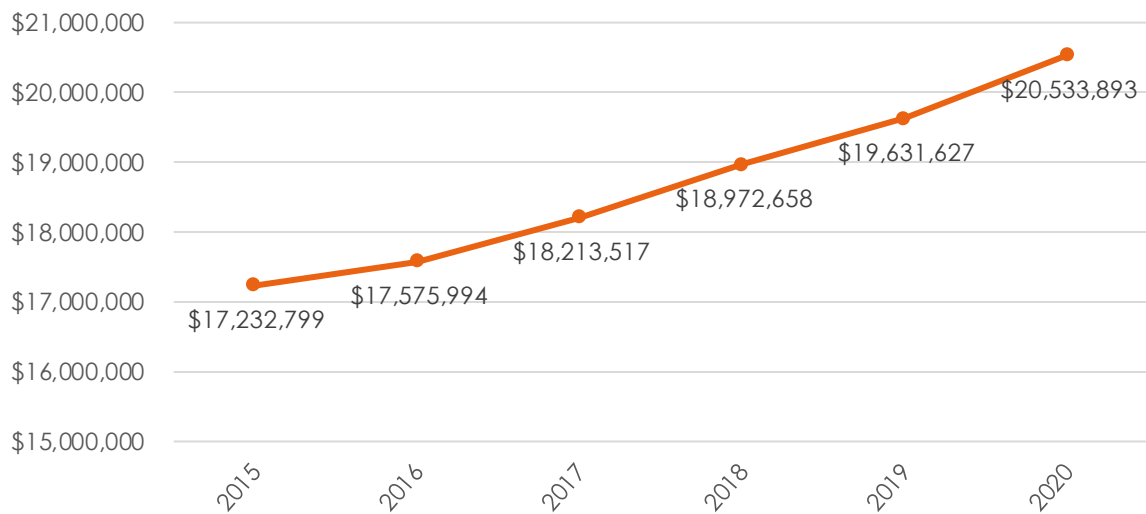
## OVERVIEW OF SIGNIFICANT BUDGET ITEMS

The revenue budget for fiscal year 2020 is \$20,533,893. 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 \$20,193,893. The additional \$340,000 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 contrarevenue account, which consequently reduces budgeted revenues required by the taxing units for that fiscal year. For fiscal year 2020, 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 2020 budget and the previous five years' budget history.

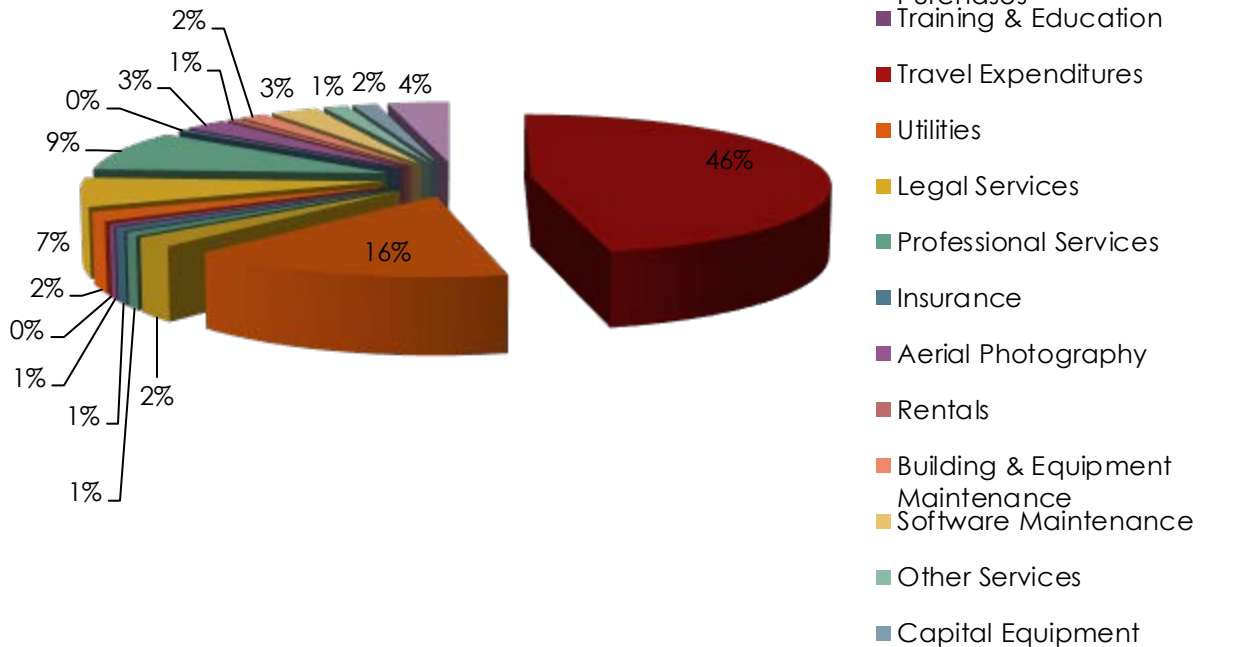
<b><i>Revenue Budget History FY 2015-2020</i></b>						
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Proposed</u>
Budgeted revenues:						
Appraisal assessments	\$ 17,149,799	\$ 17,492,994	\$ 18,103,517	\$ 18,827,658	\$ 19,486,627	\$ 20,193,893
Other revenue	83,000	83,000	110,000	145,000	145,000	340,000
Total budgeted revenues	<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>	<u>\$ 20,533,893</u>
Increase in Budgeted Revenues	<u>20.23%</u>	<u>2.00%</u>	<u>3.63%</u>	<u>4.17%</u>	<u>3.47%</u>	<u>4.60%</u>



Expenditures are broken down by natural expenditure category. The District has 18 different categories that it budgets for annually. A comparison of the 2020 and 2019 budget by category is provided on the following page.

<b>Expenditures by Category FY 2020 v. FY 2019</b>						
	<b>2020 Proposed</b>	<b>2019 Adopted</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2018 Adopted</b>	<b>2018 Actual</b>
Expenditures by Function:						
Personnel Cost	9,389,097	8,337,691	1,051,406	12.61%	7,947,826	8,040,912
Benefit Cost	3,180,737	4,145,872	(965,135)	-23.28%	3,812,072	3,212,560
Printing & Mailing Services	454,300	443,395	10,905	2.46%	460,470	477,545
Operating Supplies	181,850	202,750	(20,900)	-10.31%	205,010	192,447
Subscriptions & Data						
Purchases	189,779	199,330	(9,551)	-4.79%	151,513	224,020
Training & Education	126,655	177,730	(51,075)	-28.74%	165,340	97,283
Travel Expenditures	46,250	48,850	(2,600)	-5.32%	46,350	51,919
Utilities	426,735	263,525	163,210	61.93%	214,260	223,916
Legal Services	1,335,000	824,250	510,750	61.97%	949,250	1,323,402
Professional Services	1,880,061	1,876,015	4,046	0.22%	1,153,635	1,016,060
Insurance	82,500	82,500	-	0.00%	88,000	62,661
Aerial Photography	524,594	442,297	82,297	18.61%	460,000	546,609
Rentals	134,520	172,220	(37,700)	-21.89%	314,250	143,982
Building & Equipment						
Maintenance	325,765	189,189	136,576	72.19%	368,636	235,733
Software Maintenance	573,938	557,328	16,610	2.98%	913,284	551,025
Other Services	288,630	235,890	52,740	22.36%	250,815	251,881
Capital Equipment	304,288	1,287,795	(983,507)	-76.37%	1,326,947	425,422
Debt Administration	749,194	-	749,194	100.00%	-	-
Total Expenditures	<b>\$ 20,193,893</b>	<b>\$ 19,486,627</b>	<b>\$ 707,266</b>	<b>3.63%</b>	<b>\$ 18,827,657</b>	<b>\$ 17,077,380</b>

## Expenditures by Category



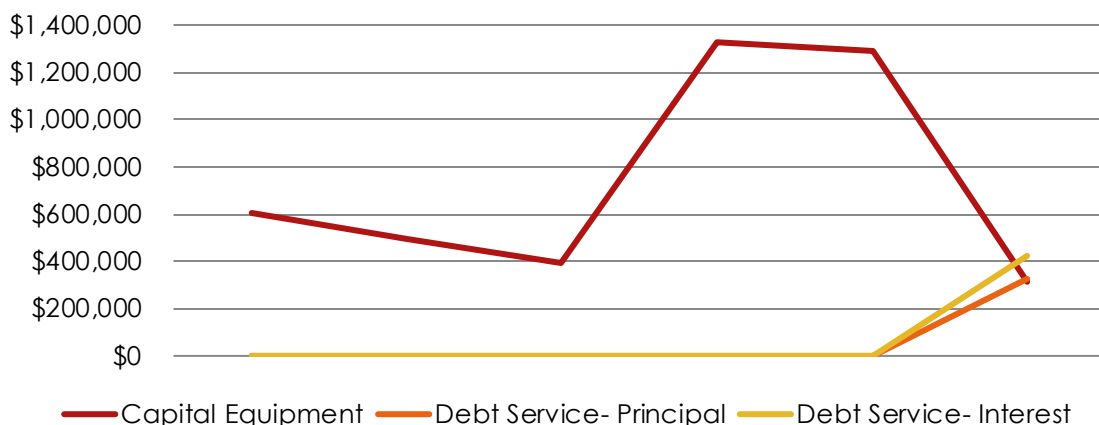
Three general ledger accounts combine to make the capital expenditures category and debt administration categories: (1) capital equipment, (2) debt service-principal, and (3) debt service-interest. Capital equipment is any fixed asset whose cost is over the capitalization threshold and has a useful life 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 2020 and the previous five fiscal years' budget histories.

<i><b>Capital Expenditures &amp; Debt Administration FY 2015-2020</b></i>						
	<b>2015 Adopted</b>	<b>2016 Adopted</b>	<b>2017 Adopted</b>	<b>2018 Adopted</b>	<b>2019 Adopted</b>	<b>2020 Proposed</b>
Capital Expenditures:						
Capital Equipment	\$606,000	\$493,872	\$394,900	\$ 1,326,947	\$ 1,287,795	\$ 304,288
Debt Service- Principal	-	-	-	-	-	325,952
Debt Service- Interest	-	-	-	-	-	423,242
Total Capital Expenditures	<u>\$ 606,000</u>	<u>\$ 493,872</u>	<u>\$ 394,900</u>	<u>\$ 1,326,947</u>	<u>\$ 1,287,795</u>	<u>\$ 1,053,482</u>

## Capital Expenditures & Debt Administration



The following table provides a comparison of the major revenue sources and major expenditure categories for fiscal year 2020 and 2019.

<b><i>Budget Comparison FY 2020 v. FY 2019</i></b>						
	<b><u>2020 Proposed</u></b>	<b><u>2019 Adopted</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>	<b><u>2018 Adopted</u></b>	<b><u>2018 Actual</u></b>
Appraisal assessments	\$ 20,193,893	\$ 19,486,627	\$ 707,266	3.6%	\$ 18,827,658	\$ 17,791,989
Other revenue	340,000	145,000	195,000	134.5%	145,000	211,739
<b>Total budgeted revenues</b>	<b>\$ 20,533,893</b>	<b>\$ 19,631,627</b>	<b>\$ 902,266</b>	<b>4.6%</b>	<b>\$ 18,972,658</b>	<b>\$ 18,003,728</b>
<b>Expenditures by Category:</b>						
Personnel Cost	9,389,097	8,337,691	1,051,406	12.6%	7,947,826	8,040,912
Benefit Cost	3,180,737	4,145,872	(965,135)	-23.3%	3,812,072	3,212,560
Printing & Mailing	454,300	443,395	10,905	2.5%	460,470	477,545
Operating Supplies	181,850	202,750	(20,900)	-10.3%	205,010	192,447
Subscriptions & Data						
Purchases	189,779	199,330	(9,551)	-4.8%	151,513	224,020
Training & Education	126,655	177,730	(51,075)	-28.7%	165,340	97,283
Travel Expenditures	46,250	48,850	(2,600)	-5.3%	46,350	51,919
Utilities	426,735	263,525	163,210	61.9%	214,260	223,916
Legal Services	1,335,000	824,250	510,750	62.0%	949,250	1,323,402
Professional Services	1,880,061	1,876,015	4,046	0.2%	1,153,635	1,016,060
Insurance	82,500	82,500	-	0.0%	88,000	62,661
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Maintenance	325,765	189,189	136,576	72.2%	368,636	235,733
Software Maintenance	573,938	557,328	16,610	3.0%	913,284	551,025
Other Services	288,630	235,890	52,740	22.4%	250,815	251,881
Capital Equipment	304,288	1,287,795	(983,507)	-76.4%	1,326,947	425,422
Debt Administration	749,194	-	749,194	100.0%	-	-
<b>Total Expenditures</b>	<b>\$ 20,193,893</b>	<b>\$ 19,486,627</b>	<b>\$ 707,266</b>	<b>3.63%</b>	<b>\$ 18,827,657</b>	<b>\$ 17,077,380</b>

## DETAILED BUDGETARY ITEMS

The fiscal year 2020 proposed budget for the District's one and only fund, the general fund, is \$20,193,893, a modest 3.63% increase from the fiscal year 2019 budget.

	<b>FY 2020 Proposed Budget</b>	<b>FY 2019 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
General Fund	\$ 20,193,893	\$ 19,486,627	\$707,266	3.63%

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 provide a more uniform comparison.)

## Travis Central Appraisal District Significant Increases

GL Account Title	2020 Budget	2019 Budget	\$ Change	% Change
Salaries- ARB	1,172,175	235,675	936,500	397.37%
Retirement- 401(a)	382,600	-	382,599	100.00%
Paper	30,000	15,000	15,000	100.00%
Furniture & Equipment	25,000	2,500	22,500	900.00%
Utilities	246,260	86,280	159,980	185.42%
Telephone	61,000	50,000	11,000	22.00%
Legal & Attorney	890,000	629,250	260,750	41.44%
Legal Fees- Expert Witness/Reports	400,000	150,000	250,000	166.67%
Rental- Office Machines	111,520	50,520	61,000	120.74%
Repair & Maintenance- Equipment	179,365	91,049	88,316	97.00%
Building Maintenance	83,360	50,660	32,700	64.55%
Building Cleaning Service	63,040	47,480	15,560	32.77%
Security Service	165,000	129,000	36,000	27.91%

### Salaries (ARB)

In 2018, the Travis Appraisal Review Board membership increased from 36 members to 75 members. In 2019, the membership doubled in size for a second year in a row from 75 members to 150. The \$936,500 increase in ARB salaries accounts for this increase in membership.

	2020 Proposed	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
Regular Members	N/A	20	18	22	27	30
Auxiliary Members	N/A	130	57	18	8	8
Total Membership	150	150	75	40	35	38

### Retirement- 401(a) Plan

The District implemented a 401(a) deferred compensation plan in 2018. Previously, this item was budgeted under the deferred compensation line item. In 2020, we will move this to its own budget line item to clearly outline the benefit cost. You will see a corresponding decrease in the deferred compensation line item outlined in the significant decreases section.

GL Account Title	2020 Budget	2019 Budget	\$ Change
Deferred Comp	306,080	568,567	(262,487)
Retirement- 401(a)	382,600	-	382,600

### Paper

The District is requesting an increase of \$15,000 in the budget line item for paper. In 2019, the District brought numerous print jobs in-house in order to better manage the process with the District's timeline. The District brought the evidence printing for formal hearings in-house in

2018, and brought the rendition printing in-house in 2019. With printing in-house, the District must purchase more paper than in previous years.

	<u>Outsourced Cost</u>	<u>In-house Cost</u>	<u>Potential Savings</u>
Penalty Waiver Letters	2,855.39	624.02	78.1%
BPP Renditions	9,446.18	2,054.63	78.2%
ARB Evidence (Considering 10 pg. evidence packet)	198,775.89	97,549.20	50.9%

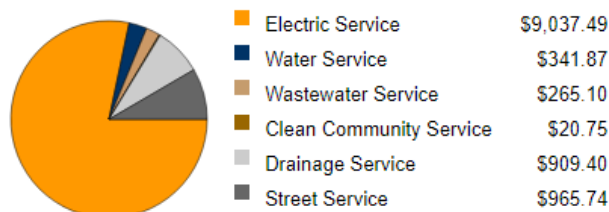
## Furniture & Equipment under \$1,000

With the purchase of a new building, the District anticipates that additional furniture will need to be purchased. The new building should allow for more efficient work spaces with collaborate work spaces which we do not have in our current building.

## Utilities

The District assumed all utilities and maintenance contracts at the new building beginning April 1, 2019. The increase in the utilities line item accounts for an estimated \$13,000 per month in utility charges.

Current Charges for April 2019



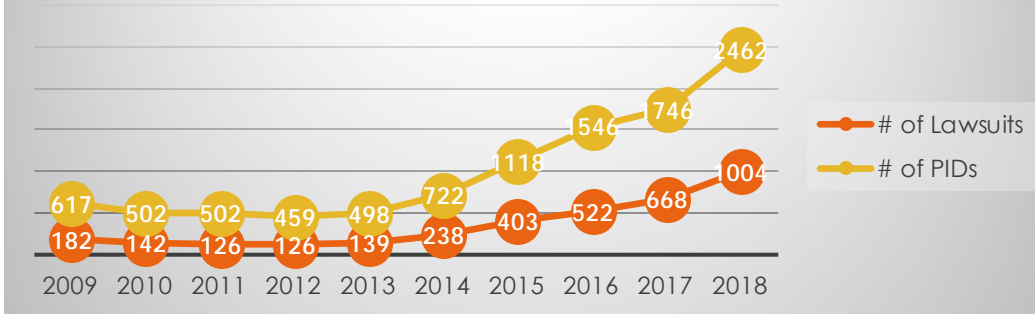
## Telephone

The District implemented a new IP Phone system in 2018 which required additional services through AT&T. The monthly cost increased approximately \$1,000.

## Legal & Attorney Fees

In the past 10 years, the number of properties that file suit has increased almost 300% from 617 in 2009 to 2,462 properties in 2018. With this significant increase in litigation, the District has had to increase the litigation budget each of the last 5 years. The increase for 2020 brings the budget more in line with the actual costs in 2018.

## Lawsuits Last 10 Fiscal Years



### Legal- Expert Witness Reports

The District has implemented a new process in which expert reports are obtained prior to mediation. This process allows the District to better negotiate during the mediation process. The District is requesting an increase of \$250,000 to cover the costs associated with this process change.

### Rental- Office Machines

As stated above, the District move some print jobs in-house to allow more flexibility with our timeline. The District leased 3 production printers from Ubeo in order to make this process change. The increased cost is associated with this lease.

### Repair & Maintenance- Equipment

The District assumed all utilities and maintenance contracts on the new building beginning April 1, 2019. The increased cost for the equipment maintenance line item is to cover these contracts.

Tyco Alarm System	Security Alarm Maintenance
Austin Police Department	Alarm Fee
ThyssenKrupp Elevator Corp	Elevator Maintenance
Worth Hydrochem of Austin, TX	Monthly Water Tower Maintenance
Star Asset Security, LLC	Security camera maintenance
1st Fire Safety, LLC	Annual Backflow Testing for Cooling Tower & Boiler

### Building Maintenance

The District assumed all utilities and maintenance contracts on the new building beginning April 1, 2019. The increased cost for the building maintenance line item is to cover the maintenance contracts at 850 E. Anderson Lane.

Grass Works	Landscape Maintenance
J&J Pest Control	Quarterly Pest Control Treatment
Sunshine Window Cleaning	Exterior Window Cleaning
ABC Home & Commercial Services	Annual termite testing and treatment
AAA Filter Service	Quarterly A/C Filter Change

## Building Cleaning Service

The new building will require an additional contract for janitorial services and supplies. A contract was assumed from the building owner with Texas Building Services.

## Security Service

During the lease of the building located at 850 E. Anderson Lane, the District is required to have security at the building from 8:00 a.m. to 10:00 p.m. every day. With the current construction plan to the 183 and IH-35 fly-over, we anticipate keeping the contract with the security company for the foreseeable future.

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

(The ARB expenditures have been removed from the totals and shown as a department total to provide a more uniform comparison.)

### Travis Central Appraisal District Significant Decreases

GL Account Title	2020 Budget	2019 Budget	\$ Change	% Change
Retirement Contributions	688,680	1,431,172	(742,492)	-51.88%
Disability Insurance	34,046	66,128	(32,082)	-48.52%
Deferred Comp	306,080	568,567	(262,487)	-46.17%
Operating Supplies- Equipment	42,800	100,800	(58,000)	-57.54%
Education & Training	126,655	177,730	(51,075)	-28.74%
Rental- ARB Protest Season	-	100,000	(100,000)	-100.00%

## Retirement Contributions

The District has focused for the last 5 years on improving the condition of its TCDRS retirement plan. We made several lumpsum contributions and paid more than the required contribution rate to reduce the unfunded liability. As of December 31, 2018, the District is 98.6% funded and an actuarially determined net pension benefit in the amount of \$1,399,262. The District is recommending reducing the elected contribution rate from 18% in 2019 to 9% in 2020. The required contribution rate is 8.9%.

#### Valuation Results (Dec. 31, 2018)

Actuarial Accrued Liability	\$42,926,491
Actuarial Value of Assets	<u>\$42,335,235</u>
Unfunded/(Overfunded) AAL	\$591,256
Funded Ratio	98.6%

#### Retirement Plan Funding

Normal Cost Rate	8.93%
UAAL/(OAAL) Rate	<u>-0.03%</u>
Required Rate	8.90%

## Disability Insurance

At the most recent open enrollment period, the District moved its long term disability insurance to Mutual of Omaha who offered a reduced rate. This budget decrease more closely aligns the budget line item with actual costs.

## Deferred Compensation

The District implemented a 401(a) deferred compensation plan in 2018. Previously, this item was budgeted under the deferred compensation line item. In 2020, we will move this to its own budget line item to clearly outline the benefit cost. You will see a corresponding decrease in the deferred compensation line item outlined in the significant decreases section.

GL Account Title	2020 Budget	2019 Budget	\$ Change
Deferred Comp	306,080	568,567	(262,487)
Retirement- 401 (a)	382,600	-	382,600

## Operating Supplies- Equipment

The District budgeted to replace all appraisers iPads in the 2019 budget. This line item, totaling \$42,000 was removed from the 2020 budget.

## Education & Training

The District reduced the education & training budget line item to account for the reduced IAAO course load for 2020. The District has offered IAAO courses for the past 3 years and many appraisers have taken advantage of the courses and obtained their RES designation. The number of participants has decreased, and we have reduced the number of courses being offered to match.

## Rental- ARB Protest Season

With the purchase of a new building, it will not be necessary to rent an off-site ARB location in 2020.

## 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 2020 proposed budget. The total dollar amount of the budgeted capital expenditures for FY 2020 is \$304,288. More in depth information on major capital projects can be found in the Capital Improvement Program section of this document on pages 53-62.

<b><u>Capital Asset to be Purchased</u></b>	<b><u>Budgeted Cost</u></b>
Administration	
A/C Replacement	20,000
Security Camera Replacement (850 EAL)	25,000
Door Access System (850 EAL)	40,000
1st Floor Ice/Water machine replacement	7,500
Information Technology	
UPS Battery Replacements (1/3 Replacement annually)	8,788
Laptops	3,000
Transfer to reserves- Computer Equipment Replacement	50,000
Transfer to reserves- Network Equipment Replacement	150,000
<b>Total</b>	<b>\$ 304,288</b>

## **DEBT ADMINISTRATION**

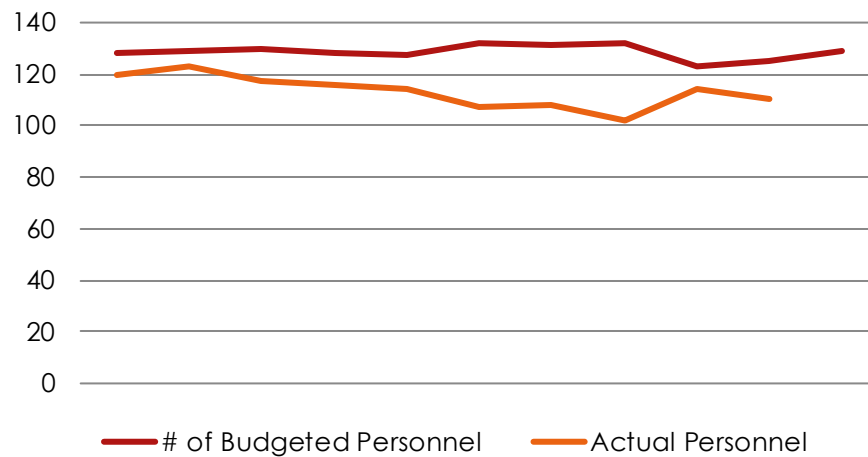
In May of 2019, The District completed a lease/purchase agreement with Government Capital Corporation (GCC) for the property located at 850 E. Anderson Lane. The District's financing through GCC totaled \$10,000,000 for the purchase of the building and necessary renovations. The District also plans to pay for renovations and out of the District's Reserve for Building Repair and Replacement. Please refer to the Debt Administration section of this budget document for more details on the purchase and renovation of the building located at 850 E. Anderson Lane.

## STAFFING

The graph below shows the budgeted number of employees versus the actual number of employees.

Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
# of Budgeted Personnel	128	129	130	128	127.5	132	131	132	123	125	129
Actual Personnel	120	123	117	116	114	107	108	102	114	110	N/A
Variance	8	6	13	12	13.5	25	23	30	9	15	N/A

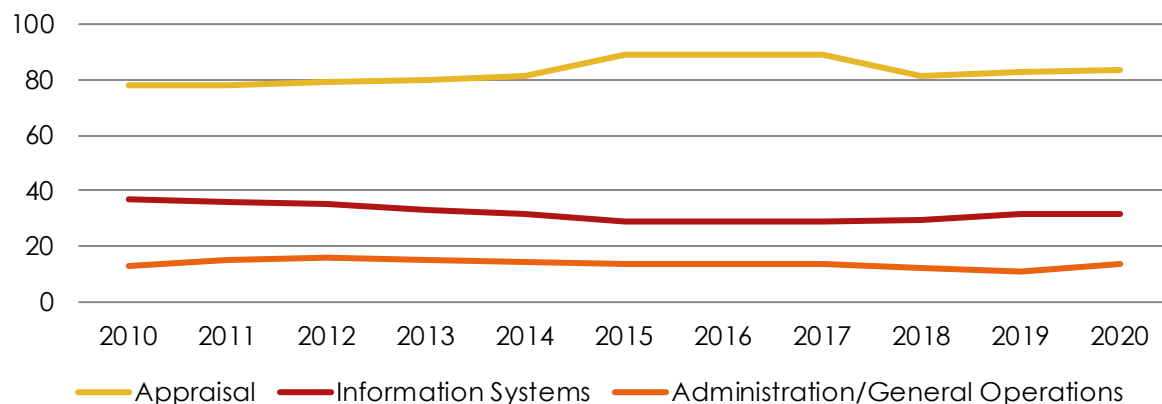
### Personnel Comparison



Budgeted employees by program:

Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Appraisal	78	78	79	80	81	89	89	89	81.5	82.5	83.5
Information Systems	37	36	35	33	32	29	29	29	29.5	31.5	31.5
Administration/General Operations	13	15	16	15	14.5	14	14	14	12	11	14
Total	128	129	130	128	127.5	132	131	132	123	125	129

### Budgeted Positions by Function/Program



Position count by title:

Title	# of Positions
Accounting Assistant	1
Administrative Assistant	2
Ag Administrator	1
Appeals Manager	1
Appeals Support Clerk	3
Appraisal Relations Specialist	1
Appraisal Support Clerk	12
Appraisal Support Team Lead	1
Asst. Director Residential Appraisal	1
CAMA Operations Manager	1
Chief Appraiser	1
Commercial Appraisal Support Specialist	1
Commercial Appraiser	9
Commercial Manager	1
Commercial Research Specialist	1
Condo Specialist	1
Customer Service Representative	13
Customer Service Team Lead	1
Data Visualization Analyst	1
Database Analyst	2
Deputy Chief Appraiser	1
Director Commercial & Personal Property Appraisal	1
Director of Customer Service & Appraisal Support	1
Director of Operations	1
Director Residential Appraisal	1
Exemptions Specialist	1
GIS Coordinator	1
GIS/PACS Technician	3
Help Desk Application Support	1
Help Desk Technician	2
Human Resources Director	1
Information Technology Director	1
In-house Counsel	1
Legal Assistant	1
Mail Clerk/Messenger	1
Maintenance/Janitor	1

Title	# of Positions
Network Engineer	1
Network Manager	1
Personal Property Appraiser	6
Receptionist	1
Records Coordinator	1
Residential Appraiser	33
Residential Liaison	1
Residential Manager	2
Residential Specialist	1
Residential Team Lead	4
Special Valuation Manager	1
Sr. Personal Property Appraiser	2
Support Specialist	1

## BENEFITS

The District provides all full-time staff the benefits outlined below beginning the first day of the month immediately following the completion of sixty (60) days of employment.

### Vacation and Sick Leave

All full-time regular employees accrue eight (8) hours of vacation leave per month for the first five years of employment. Vacation accruals increase based on years of services following the schedule below:

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

All full-time regular employees earn eight hours of sick leave per month with no accrual limit and no carry-over limit.

## Scheduled Holidays

All full-time employees of the District receive the following paid holidays:

New Year's Day  
Dr. Mart Luther King's Birthday (observed)  
President's Day  
Memorial Day  
Independence Day  
Labor day  
Columbus Day (at the discretion of the Chief Appraiser)  
Veteran's Day  
Thanksgiving Day  
Day after Thanksgiving  
Christmas Eve  
Christmas Day  
Two Personal Holidays

## Retirement (TCDRS)

The District participates in the Texas County & District Retirement System (TCDRS). The employee contribution rate is 7%, with the District matching funds at 250%. Employees vest after 10 years of services with a qualifying agency and are eligible for retirement when the rule of 75 is met, meaning the employees age and years of service total 75. The District does not participate in social security.

## Retirement (401a Plan)

The District contributes to a 401(a) plan for each employee annually. In January of each year the District will contribute no less than 5% of the previous years' gross income. Employees vest on a 5 year graded vest outlined below:

1 year- 20%  
2 years- 40%  
3 years- 60%  
4 years- 80%  
5 years- 100%

## Deferred Compensation Plan (457b)

All full-time employees are offered a 457(b) deferred compensation plan. Currently, the District matches employee contributions at 100% for the first three percent contributed, and 50% for the next two percent contributed.

## Health Insurance

The District offers all full-time employees health insurance through the District's health insurance provider. The District pays for 100% of the premium. The District also offers

dependent coverage through the District's health insurance provider. The District pays for 50% of dependent premiums.

### Health Reimbursement Account (HRA)- Direct Pay

The District offers an HRA for employees participating in the PPO plan. The HRA plan will reimburse each eligible employee for medical and dental copays, coinsurance, and deductible charges up to a maximum of \$4,500 for the covered employee and his or her covered dependents. Up to \$500 of the maximum may be used for expenses related to vision care including copay, glasses or contact lenses.

### Retiree Healthcare

#### **Retiree health benefits prior to Medicare eligibility:**

Active TCAD employees with a minimum of 10 years of service at TCAD, who either retire, or qualify for TCDRS retirement and leave the funds in TCDRS after separation, may be eligible to remain on the TCAD health plan. If eligible, TCAD will pay 50% of the premium for his or her health care plan coverage until eligible for Medicare.

Active TCAD employees with a minimum of 20 years of service, who either retire, or qualify for TCDRS retirement and leave the funds in TCDRS after separation, may be eligible to remain on the TCAD health plan. If eligible, TCAD will pay 100% of the premium for his or her health care plan coverage until eligible for Medicare.

#### **Retiree health benefits after eligible for Medicare:**

Current and former employees with a minimum of 10 years of services at TCAD, who either retire from TCAD, or qualify for TCDRS retirement and leave the funds in TCDRS after separation, may be eligible to purchase a Medicare Advantage Plan once enrolled in Medicare Part A and B. If eligible, TCAD will pay for 80% of the premium for his or her Medicare advantage plan.

### Dental Insurance

The District offers all full-time employees dental insurance through the District's dental insurance provider.

### Health Reimbursement Account (HRA)- Dental

The District funds an HRA for employees participating the District's dental plan. The HRA will reimburse each eligible employee participating in the dental plan up to a maximum of \$2,000 for the covered employee and his or her covered dependents.

### Vision Insurance

The District offers all full-time employees access to a voluntary vision plan.

### Basic Life and AD&D

The District provides all full-time employees that are actively at work a basic life and accidental death and dismemberment (AD&D) plan in the amount of two times

annual earnings, to a maximum of \$400,000. There is no cost to the employee for this plan. Employees may purchase additional coverage up to a maximum of \$500,000, but not to exceed 5 times your annual earnings.

### Long-term Disability Insurance

The District provides long-term disability income benefits to full-time employees that are actively at work. There is no cost to the employee for this plan. The primary LTD insurance plan will replace 60% of pre-disability income, up to \$5,000 per month. The District purchases a secondary plan that provides total income replacement to 75% of pre-disability income.

### Long-term Care Insurance

The District offers all full-time employees a base plan for long-term care insurance at no cost to the employees. The base plan provides a \$70 daily benefit to a maximum amount of \$51,100 over a two-year benefit period. Employees are given the option to buy additional voluntary coverage.

### Employee Assistance Program (EAP)

All full-time employees, as well as family members residing in the employee's household, have access to a variety of services through EAP. The EAP provides referrals to counseling services, and employee may access 6 sessions at no cost, per issue, per year. The EAP addresses a variety of issues including: stress, financial issues, legal, free simple Last Will & Testament), depression, marital problems, family problems, behavioral problems, and drug/alcohol problems.

## 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, 2018, the District had a total fund balance of \$11,647,500 with \$667,721 being nonspendable fund balance for prepaid items, \$6,228,423 being committed fund balance for reserves for future expenditures, and \$4,751,356 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, 2019 to have approximately \$350,000 in miscellaneous revenue that will increase the unassigned fund balance accordingly.

The District currently has five reserve funds that are held as committed fund balances. The reserve balances as of May 31, 2019 are as follows:

	Current Balance
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	\$ 2,726,536
	<u>\$ 8,183,450</u>

Reserve Fund	Balance- as of 5/31/2019	2019 Budgeted Increases	2019 Surplus Funds	Estimated EOY 2019 Balance	2020 Budgeted Increases	Cost of Renovations- 850 EAL	Estimated Ending Balance
Unallocated reserves (Unassigned Fund Balance)	\$ 958,245	\$ 350,000		\$ 1,308,245			\$ 1,308,245
	<u>\$ 958,245</u>	<u>\$ 350,000</u>	<u>\$ -</u>	<u>\$ 1,308,245</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,308,245</u>
Reserve for Computer Equipment	150,000	150,000		300,000	50,000		350,000
Reserve for Network Infrastructure	350,000	150,000		500,000	150,000		650,000
Reserve for Technology Enhancements	250,000			250,000			250,000
Reserve for Litigation	4,706,914			4,706,914			4,706,914
Reserve for Building Repair & Replacement	2,726,536	462,702	750,000	3,939,237		(3,939,237)	-
	<u>\$ 8,183,450</u>	<u>\$ 762,702</u>	<u>\$ 750,000</u>	<u>\$ 9,696,151</u>	<u>\$ 200,000</u>	<u>\$ (3,939,237)</u>	<u>\$ 5,956,914</u>

## LONG-TERM FINANCIAL PLANS

The District's current long-term focus is on replacing the current CAMA (appraisal) system, providing education and public outreach to the community, and preparing the building located at 850 E. Anderson lane for occupancy by October 2020.

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 partnered with True Prodigy to develop the new CAMA software which leverages current technology. The District plans to beta test the new CAMA software in the fall of 2019 with a full implementation expected in 2020.

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. The District will continue its outreach efforts by educated property owners throughout the remainder of 2019 and into 2020.

The District continues to grow at a rapidly increasing rate. The District purchased the property located at 850 E. Anderson Lane in May of 2019. Renovations to the building are expected to begin in the fall of 2019, with an expected completion and occupancy date of October 2020. The new design for the building will allow for a safer and more efficient work environment for staff, and will also allow for collaborative work space.

### **CONTACT INFORMATION**

Should you have any questions about the District's FY 2020 budget or the budgeting process, please contact Leana H. Mann, Director of Operations 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	2020 Budget	2019 Budget	\$ Change	% Change	2018 Budget	2018 Actual
Personnel Cost	9,389,097	8,337,691	1,051,406	12.61%	7,947,826	8,040,912
Benefit Cost	3,180,737	4,145,872	(965,135)	-23.28%	3,812,072	3,212,560
Printing & Mailing Services	454,300	443,395	10,905	2.46%	460,470	477,545
Operating Supplies	181,850	202,750	(20,900)	-10.31%	205,010	192,447
Subscriptions & Data Purchases	189,779	199,330	(9,551)	-4.79%	151,513	224,020
Training & Education	126,655	177,730	(51,075)	-28.74%	165,340	97,283
Travel Expenditures	46,250	48,850	(2,600)	-5.32%	46,350	51,919
Utilities	426,735	263,525	163,210	61.93%	214,260	223,916
Legal Services	1,335,000	824,250	510,750	61.97%	949,250	1,323,402
Professional Services	1,880,061	1,876,015	4,046	0.22%	1,153,635	1,016,060
Insurance	82,500	82,500	-	0.00%	88,000	62,661
Aerial Photography	524,594	442,297	82,297	18.61%	460,000	546,609
Rentals	134,520	172,220	(37,700)	-21.89%	314,250	143,982
Building & Equipment Maintenance	325,765	189,189	136,576	72.19%	368,636	235,733
Software Maintenance	573,938	557,328	16,610	2.98%	913,284	551,025
Other Services	288,630	235,890	52,740	22.36%	250,815	251,881
Capital Equipment	304,288	1,287,795	(983,507)	-76.37%	1,326,947	425,422
Debt Administration	749,194	-	749,194	100.00%	-	-
<b>Total</b>	<b>\$ 20,193,893</b>	<b>\$ 19,486,627</b>	<b>\$ 707,266</b>	<b>3.63%</b>	<b>\$ 18,827,657</b>	<b>\$ 17,077,380</b>

2019 Total Budget	\$ 19,486,627
2020 Total Budget	\$ 20,193,893
\$ Change in Total Budget	\$ 707,266
% Change in Total Budget	3.63%

**Travis Central Appraisal District  
Budget Comparison**

GL Account Title	2020 Budget	2019 Budget	\$ Change	% Change	2018 Budget	2018 Actual
<b>REVENUE:</b>						
Appraisal Revenue	20,193,893	19,486,627	707,266	96.50%	18,827,657	17,791,989
			-			
Investment earnings	250,000	40,000	210,000	16.00%	40,000	93,566
Charges for Services	20,000	30,000	(10,000)	150.00%	30,000	30,583
Miscellaneous revenue	70,000	75,000	(5,000)	107.14%	75,000	87,590
	<b>20,533,893</b>	<b>19,631,627</b>	<b>902,266</b>		<b>19,631,627</b>	<b>18,003,728</b>
<b>EXPENDITURES:</b>						
<b>Personnel Cost</b>						
Salaries	8,502,350	7,477,344	1,025,006	13.71%	7,091,426	6,792,077
Overtime	148,747	148,747	-	0.00%	155,600	69,590
Season & Temporary	300,000	300,000	-	0.00%	300,000	418,263
Auto Allowance	438,000	411,600	26,400	6.41%	400,800	380,679
<b>Benefit Cost</b>						
Retirement Contributions	688,680	1,431,172	(742,492)	-51.88%	1,385,763	1,534,880
Retirement- 401(a)	382,600	406,119	(23,519)	-5.79%	-	-
Deferred Comp	306,080	162,448	143,632	88.42%	615,896	505,045
Health Insurance	1,383,880	1,823,356	(439,476)	-24.10%	1,517,894	1,127,458
Retiree Healthcare	120,385	-	120,385	100.00%	-	-
Dental Insurance	89,122	86,193	2,929	3.40%	61,729	66,303
Life Insurance	34,894	25,277	9,617	38.05%	24,427	39,716
Disability Insurance	34,046	66,128	(32,082)	-48.52%	66,343	50,311
LTC	26,705	26,500	205	0.77%	25,000	25,191
Employee Programs	3,390	3,390	-	0.00%	3,390	3,108
Medicare Contributions	110,955	115,289	(4,334)	-3.76%	111,631	95,894
<b>Printing &amp; Mailing Services</b>						
Printing	147,600	151,845	(4,245)	-2.80%	151,420	131,179
Paper	30,000	15,000	15,000	100.00%	15,000	10,357
Postage & Freight	131,700	119,050	12,650	10.63%	119,050	113,571
Postage & Freight- Special Services	140,000	155,000	(15,000)	-9.68%	170,000	133,497
Shipping Costs	5,000	2,500	2,500	100.00%	5,000	1,248
<b>Operating Supplies</b>						
Operating Supplies	97,750	84,450	13,300	15.75%	80,900	68,067
Operating Supplies- Equipment	42,800	100,800	(58,000)	-57.54%	109,500	88,729
Operating Supplies- Software	16,300	15,000	1,300	8.67%	12,110	12,679
Furniture & Equipment	25,000	2,500	22,500	900.00%	2,500	285
<b>Subscription &amp; Data Purchases</b>						
Books, Publications, Subscriptions	189,779	199,330	(9,551)	-4.79%	151,513	130,242
<b>Training &amp; Education</b>						
Education & Training	126,655	177,730	(51,075)	-28.74%	165,340	151,149
<b>Travel Expenditures</b>						
Travel, Meals & Lodging	46,250	48,850	(2,600)	-5.32%	46,350	53,916
<b>Utilities</b>						
Utilities	246,260	86,280	159,980	185.42%	94,060	85,682
Telephone	61,000	50,000	11,000	22.00%	45,000	48,881
Wireless Internet	40,000	47,000	(7,000)	-14.89%	42,900	46,995
Internet	79,475	80,245	(770)	-0.96%	32,300	30,619
<b>Legal Services</b>						
Legal & Attorney	890,000	629,250	260,750	41.44%	629,250	482,008
Legal & Attorney- Personnel	10,000	10,000	-	0.00%	20,000	4,041
Arbitration Refunds	35,000	35,000	-	0.00%	50,000	19,150
Legal Fees- Expert Witness/Reports	400,000	150,000	250,000	166.67%	250,000	58,895

GL Account Title	2020 Budget	2019 Budget	\$ Change	% Change	2018 Budget	2018 Actual
<b>Professional Services</b>						
Accounting & Audit	18,290	17,715	575	3.25%	17,715	17,515
Appraisal Services	365,000	362,820	2,180	0.60%	462,820	311,508
Professional Services	1,464,271	1,462,980	1,291	0.09%	641,100	384,186
Professional Services- Payroll	32,500	32,500	-	0.00%	32,000	32,518
<b>Insurance</b>						
Workers' Compensation	32,000	32,000	-	0.00%	35,000	30,769
Unemployment Insurance	25,000	25,000	-	0.00%	20,000	7,465
Property Insurance	5,500	5,500	-	0.00%	6,000	5,074
Liability Insurance	20,000	20,000	-	0.00%	27,000	19,262
<b>Aerial Photography</b>						
Aerial Photography	524,594	442,297	82,297	18.61%	460,000	-
<b>Rentals</b>						
Rental- Office Machines	111,520	50,520	61,000	120.74%	46,050	48,852
Rental- Storage	23,000	21,700	1,300	5.99%	18,200	16,572
Rental- ARB Protest Season	-	100,000	(100,000)	-100.00%	250,000	-
<b>Building &amp; Equipment Maintenance</b>						
Repair & Maintenance- Equipment	179,365	91,049	88,316	97.00%	263,916	59,801
Building Maintenance	83,360	50,660	32,700	64.55%	56,600	42,037
Building Cleaning Service	63,040	47,480	15,560	32.77%	48,120	38,025
<b>Software Maintenance</b>						
Software Maintenance	573,938	557,328	16,610	2.98%	913,284	1,206,626
<b>Other Services</b>						
Records Management	9,000	4,700	4,300	91.49%	7,000	2,670
Dues & Membership	16,130	13,390	2,740	20.46%	12,415	12,166
Advertising & Legal Notices	20,500	17,400	3,100	17.82%	20,000	15,640
Employee Appreciation	31,000	30,000	1,000	3.33%	30,000	20,836
BOD	31,100	25,500	5,600	21.96%	37,500	22,256
Security Service	165,000	129,000	36,000	27.91%	129,000	127,230
Deed Copies	2,500	2,500	-	0.00%	2,500	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	10,000	-	0.00%	9,000	9,670
Credit Card Fees	1,000	1,000	-	0.00%	1,000	514
<b>Capital Equipment</b>						
Capital Equipment	304,288	1,287,795	(983,507)	-76.37%	1,326,947	500,000
<b>Debt Administration</b>						
Debt Service- Principal	325,952	-	325,952	100.00%	-	-
Debt Service- Interest	423,242	-	423,242	100.00%	-	-
<b>Total</b>	<b>20,193,893</b>	<b>19,486,627</b>	<b>707,266</b>	<b>3.63%</b>	<b>18,827,658</b>	<b>15,714,488</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	1,178,147	976,077	669,659	450,879	1,365,866	2,689,547	1,172,175	8,502,350
Overtime	12,500	10,000	18,667	22,080	5,500	80,000	-	148,747
Season & Temporary	25,000	-	125,000	150,000	-	-	-	300,000
Auto Allowance	9,000	-	6,600	-	125,400	297,000	-	438,000
<b>Benefit Cost</b>								
Retirement Contributions	109,654	87,847	71,519	54,079	122,928	242,653	-	688,680
Retirement- 401(a) Contributions	60,919	48,804	39,733	30,044	68,293	134,807	-	382,600
Deferred Comp	48,735	39,043	31,786	24,035	54,635	107,846	-	306,080
Health Insurance	238,264	138,264	177,768	138,264	217,272	474,048	-	1,383,880
Retiree Healthcare	120,385	-	-	-	-	-	-	120,385
Dental Insurance	45,290	5,291	6,801	5,290	8,313	18,137	-	89,122
Life Insurance	5,556	4,451	3,625	2,740	6,228	12,294	-	34,894
Disability Insurance	5,038	3,322	4,145	3,674	5,498	12,369	-	34,046
LTC	2,876	2,876	3,698	2,876	4,519	9,860	-	26,705
Employee Programs	3,390	-	-	-	-	-	-	3,390
Medicare Contributions	17,667	14,153	11,523	8,713	19,805	39,094	-	110,955
<b>Printing &amp; Mailing Services</b>								
Printing	13,300	127,750	225	125	5,000	1,200	-	147,600
Paper	30,000	-	-	-	-	-	-	30,000
Postage & Freight	131,700	-	-	-	-	-	-	131,700
Postage & Freight	-	140,000	-	-	-	-	-	140,000
Shipping Costs	5,000	-	-	-	-	-	-	5,000
<b>Operating Supplies</b>								
Operating Supplies	26,500	57,500	3,500	2,500	2,000	5,000	750	97,750
Operating Supplies- Equipment	-	42,800	-	-	-	-	-	42,800
Operating Supplies- Software	-	16,300	-	-	-	-	-	16,300
Furniture & Equipment	25,000	-	-	-	-	-	-	25,000
<b>Subscriptions &amp; Data Purchases</b>								
Books, Publications, Subscriptions	38,555	1,040	15,208	-	130,351	3,725	900	189,779

GL Title	Admin & Appeals	IT	Customer Service	Appraisal Support	Commercial & BPP	Residential	ARB	Total Budget
<b>Training &amp; Education</b>								
Education & Training	72,155	5,500	500	1,000	12,500	27,500	7,500	126,655
<b>Travel Expenditures</b>								
Travel, Meals & Lodging	46,250	-	-	-	-	-	-	46,250
<b>Utilities</b>								
Utilities	246,260	-	-	-	-	-	-	246,260
Telephone	61,000	-	-	-	-	-	-	61,000
Wireless Internet	40,000	-	-	-	-	-	-	40,000
Internet	-	79,475	-	-	-	-	-	79,475
<b>Legal Services</b>								
Legal & Attorney	870,000	-	-	-	-	-	20,000	890,000
Legal & Attorney- Personnel	10,000	-	-	-	-	-	-	10,000
Arbitration Refunds	35,000	-	-	-	-	-	-	35,000
Legal Fees- Expert Witness/Reports	400,000	-	-	-	-	-	-	400,000
<b>Professional Services</b>								
Accounting & Audit	18,290	-	-	-	-	-	-	18,290
Appraisal Services	365,000	-	-	-	-	-	-	365,000
Professional Services	122,750	1,315,521	25,000	1,000	-	-	-	1,464,271
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	-	524,594	-	-	-	-	-	524,594
<b>Rentals</b>								
Rental- Office Machines	111,520	-	-	-	-	-	-	111,520
Rental- Storage	12,000	11,000	-	-	-	-	-	23,000
Rental- ARB Protest Season	-	-	-	-	-	-	-	-

Travis Central Appraisal District  
District Budget

GL Title	Admin & Appeals	IT	Customer Service	Appraisal Support	Commercial & BPP	Residential	ARB	Total Budget
<b>Building &amp; Equipment Maintenance</b>								
Repair & Maintenance- Equipment	23,430	154,101	1,834	-	-	-	-	179,365
Building Maintenance	83,360	-	-	-	-	-	-	83,360
Building Cleaning Service	63,040	-	-	-	-	-	-	63,040
<b>Software Maintenance</b>								
Software Maintenance	-	573,938	-	-	-	-	-	573,938
<b>Other Services</b>								
Records Management	9,000	-	-	-	-	-	-	9,000
Dues & Membership	11,635	90	355	350	1,200	2,500	-	16,130
Advertising & Legal Notices	20,500	-	-	-	-	-	-	20,500
Employee Appreciation	31,000	-	-	-	-	-	-	31,000
BOD	31,100	-	-	-	-	-	-	31,100
Security Service	165,000	-	-	-	-	-	-	165,000
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	92,500	211,788	-	-	-	-	-	304,288
<b>Debt Administration</b>								-
Debt Service- Principal	325,952	-	-	-	-	-	-	325,952
Debt Service- Interest	423,242	-	-	-	-	-	-	423,242
<b><u>Total</u></b>	<b><u>5,970,860</u></b>	<b><u>4,591,525</u></b>	<b><u>1,219,646</u></b>	<b><u>897,649</u></b>	<b><u>2,155,308</u></b>	<b><u>4,157,580</u></b>	<b><u>1,201,325</u></b>	<b><u>20,193,893</u></b>



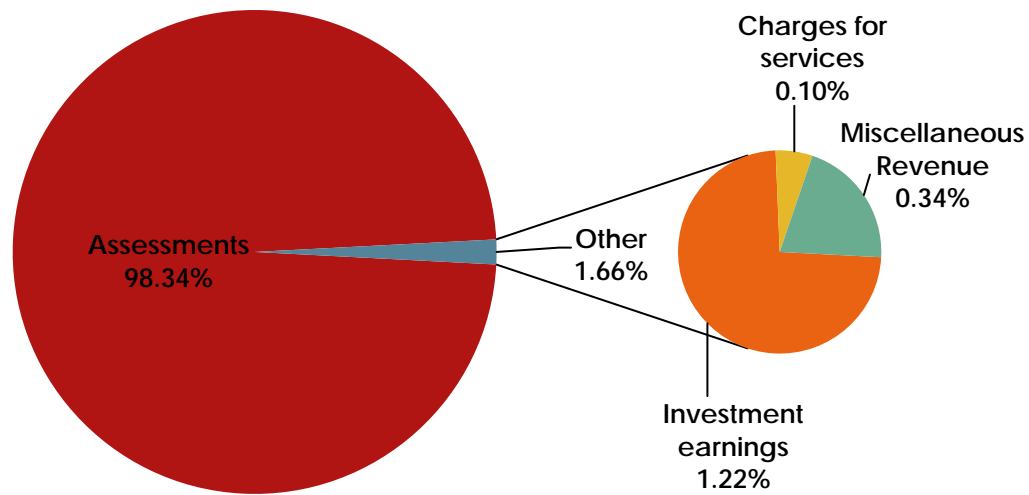
# Revenue Budget

## TRAVIS CENTRAL APPRAISAL DISTRICT

### Revenue Budget

The revenue budget for fiscal year 2020 is \$20,533,893. 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 \$20,193,893. The additional \$340,000 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 (98.34%). The District serves the 129 local government agencies including 21 cities, 16 emergency districts, the county, the hospital district, the junior college, 56 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 \$20,193,893 for the 2020 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 49-52. 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 2019 budget will be credited back to the taxing units.

**Other Income:** Other income, totaling 1.66% of the District's revenue budget, is comprised of (1) charges for services, (2) investment income and (3) miscellaneous revenue.

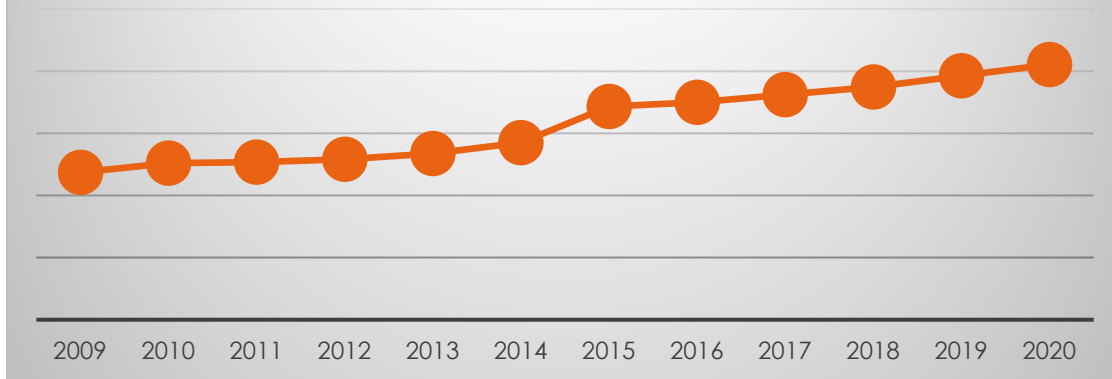
Investment earnings	250,000	73.53%
Charges for services	20,000	5.88%
Miscellaneous Revenue	70,000	20.59%
	<u>\$ 340,000</u>	<u>100.00%</u>

**Investment Income:** The budgeted investment income for fiscal year 2020 increased from the 2019 adopted budget by \$210,000. The total investment income of \$250,000 is 1.66% of the total revenue budget and 73.53% of total miscellaneous revenue.

**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 \$20,000 or 0.10% of the total revenue budget. Charges for services totals 5.88% of the total miscellaneous revenue.

**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 \$70,000 or 0.34% of the total revenue budget. Miscellaneous revenue is 20.59% of the total miscellaneous revenue.

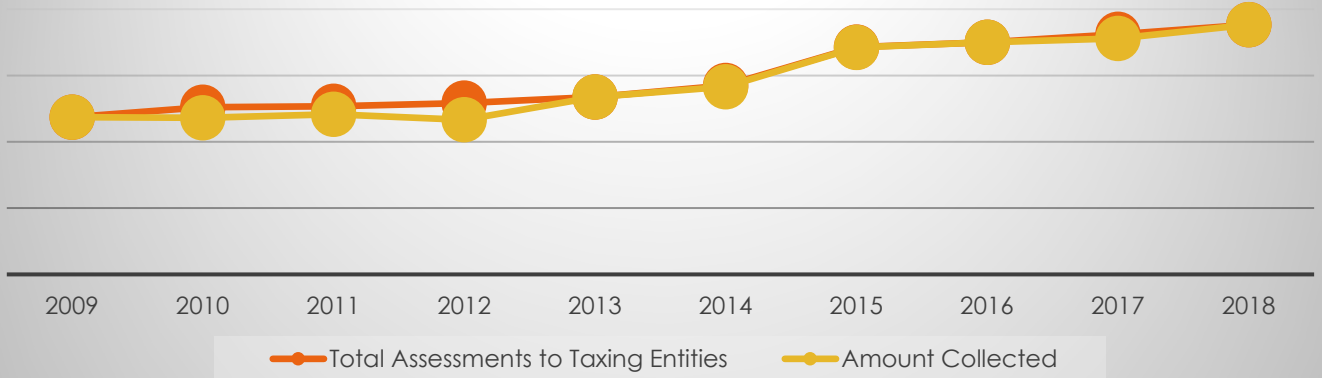
## Budgeted Revenues Last Ten Fiscal Years



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
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%
2018	18,827,658	18,827,658	-	-	100.00%

## Budgeted Revenue vs. Collected Revenue



## Travis Central Appraisal District Estimated Jurisdiction Liabilities

Entity Code	Entity Name	Prop. Count	Total Tax Rate	Total Levy	% of Liability	Total Liability	Quarterly Payment
01	AUSTIN ISD	231,484	1.19200	\$ 1,450,165,227.46	33.02021%	\$ 6,668,066.10	\$ 1,667,016.52
02	CITY OF AUSTIN	268,399	0.44030	\$ 641,473,044.85	14.60632%	\$ 2,949,584.35	\$ 737,396.09
03	TRAVIS COUNTY	439,355	0.35420	\$ 673,110,583.31	15.32670%	\$ 3,095,058.26	\$ 773,764.56
05	CITY OF MANOR	4,846	0.75220	\$ 6,102,558.73	0.13896%	\$ 28,060.43	\$ 7,015.11
06	DEL VALLE ISD	25,483	1.39000	\$ 86,730,717.74	1.97486%	\$ 398,800.18	\$ 99,700.05
07	LAKE TRAVIS ISD	32,823	1.40750	\$ 167,659,417.40	3.81760%	\$ 770,921.86	\$ 192,730.47
08	EANES ISD	17,348	1.20000	\$ 184,461,419.58	4.20018%	\$ 848,179.86	\$ 212,044.96
09	CITY OF WEST LAKE HILLS	2,732	0.07000	\$ 1,516,578.69	0.03453%	\$ 6,973.44	\$ 1,743.36
1A	HAYS CONSOLIDATED ISD	112	1.53770	\$ 145,628.74	0.00332%	\$ 669.62	\$ 167.41
1B	TRAVIS CO ESD NO 7	20,170	0.10000	\$ 2,673,864.13	0.06088%	\$ 12,294.81	\$ 3,073.70
1C	TRAVIS CO ESD NO 3	6,033	0.09750	\$ 3,203,108.04	0.07293%	\$ 14,728.35	\$ 3,682.09
1D	TRAVIS CO MUD NO 5	262	0.59000	\$ 1,664,834.60	0.03791%	\$ 7,655.15	\$ 1,913.79
1F	TANGLEWD FOREST LTD DIST	1,375	0.18860	\$ 792,412.55	0.01804%	\$ 3,643.63	\$ 910.91
1H	COTTONWD CREEK MUD NO 1	1,092	0.85000	\$ 1,441,454.51	0.03282%	\$ 6,628.01	\$ 1,657.00
1J	CYPRESS RANCH WCID NO 1	482	0.90000	\$ 1,506,082.31	0.03429%	\$ 6,925.18	\$ 1,731.30
10	TRAVIS CO WCID NO 10	4,678	0.09000	\$ 3,854,968.46	0.08778%	\$ 17,725.69	\$ 4,431.42
11	CITY OF ROLLINGWOOD	996	0.20535	\$ 1,993,294.81	0.04539%	\$ 9,165.45	\$ 2,291.36
12	VILLAGE OF SAN LEANNA	297	0.24980	\$ 165,370.16	0.00377%	\$ 760.40	\$ 190.10
16	LAGO VISTA ISD	16,619	1.32000	\$ 21,457,435.27	0.48859%	\$ 98,664.34	\$ 24,666.09
17	TRAVIS CO WCID NO 17	13,933	0.05990	\$ 3,969,131.87	0.09038%	\$ 18,250.63	\$ 4,562.66
18	TRAVIS CO WCID NO 18	1,941	0.07880	\$ 593,250.55	0.01351%	\$ 2,727.85	\$ 681.96
19	PFLUGERVILLE ISD	51,136	1.52000	\$ 216,230,227.27	4.92355%	\$ 994,257.36	\$ 248,564.34
2A	ELGIN ISD	2,520	1.54000	\$ 4,469,530.01	0.10177%	\$ 20,551.54	\$ 5,137.88
2D	TRAVIS CO MUD NO 6	70	0.46460	\$ 780,469.86	0.01777%	\$ 3,588.71	\$ 897.18
2F	CITY OF ROUND ROCK	513	0.42000	\$ 1,898,906.20	0.04324%	\$ 8,731.44	\$ 2,182.86
2G	WMSN CO WSID DIST 3	269	0.72300	\$ 561,592.55	0.01279%	\$ 2,582.28	\$ 645.57
2H	NE TRAVIS CO UTILITY DIST	1,344	0.60000	\$ 1,822,962.35	0.04151%	\$ 8,382.24	\$ 2,095.56
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	439,351	0.10522	\$ 199,921,644.54	4.55221%	\$ 919,268.17	\$ 229,817.04
20	CITY OF PFLUGERVILLE	20,816	0.49760	\$ 28,046,188.04	0.63861%	\$ 128,960.36	\$ 32,240.09
21	CITY OF LAKEWAY	10,032	0.16450	\$ 7,744,357.97	0.17634%	\$ 35,609.66	\$ 8,902.42
22	COUPLAND ISD	71	1.04005	\$ 49,310.75	0.00112%	\$ 226.74	\$ 56.68
23	TRAVIS CO WCID POINT VENTURE	1,122	0.62590	\$ 1,400,734.63	0.03189%	\$ 6,440.78	\$ 1,610.19
25	HURST CREEK MUD	1,294	0.31470	\$ 1,602,596.47	0.03649%	\$ 7,368.97	\$ 1,842.24
26	LAKEWAY MUD	3,359	0.11580	\$ 1,536,850.90	0.03499%	\$ 7,066.66	\$ 1,766.66
3A	MARBLE FALLS ISD	2,469	1.26860	\$ 7,209,708.49	0.16416%	\$ 33,151.27	\$ 8,287.82
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	4,609	0.29490	\$ 7,132,112.10	0.16240%	\$ 32,794.47	\$ 8,198.62
3D	TRAVIS CO MUD NO 7	3	0.90890	\$ 14,966.17	0.00034%	\$ 68.82	\$ 17.20
3F	CITY OF CEDAR PARK	2,682	0.44900	\$ 4,700,523.85	0.10703%	\$ 21,613.68	\$ 5,403.42
3G	TRAVIS CO MUD NO 14	716	0.81000	\$ 916,985.55	0.02088%	\$ 4,216.43	\$ 1,054.11
32	WELLS BRANCH MUD	3,060	0.37300	\$ 4,851,533.01	0.11047%	\$ 22,308.04	\$ 5,577.01
33	SHADY HOLLOW MUD	1,095	0.02000	\$ 74,805.71	0.00170%	\$ 343.97	\$ 85.99
34	MANOR ISD	21,748	1.51500	\$ 81,474,158.15	1.85516%	\$ 374,629.77	\$ 93,657.44
35	TRAVIS CO WCID NO 19	216	0.25750	\$ 551,705.10	0.01256%	\$ 2,536.82	\$ 634.20
37	TRAVIS CO WCID NO 20	541	0.20000	\$ 921,136.82	0.02097%	\$ 4,235.52	\$ 1,058.88
38	DRIPPING SPRINGS ISD	115	1.52000	\$ 166,634.15	0.00379%	\$ 766.21	\$ 191.55
39	TRAVIS CO ESD NO 9	7,948	0.07810	\$ 6,044,702.09	0.13764%	\$ 27,794.40	\$ 6,948.60
4A	JOHNSON CITY ISD	49	1.13390	\$ 116,327.46	0.00265%	\$ 534.89	\$ 133.72

Entity Code	Entity Name	Prop. Count	Total Tax Rate	Total Levy	% of Liability	Total Liability	Quarterly Payment
4D	TRAVIS CO MUD NO 8	56	0.71450	\$ 808,428.02	0.01841%	\$ 3,717.27	\$ 929.32
4F	TRAVIS CO MUD NO 10	323	0.76000	\$ 774,480.93	0.01763%	\$ 3,561.17	\$ 890.29
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	591	0.37200	\$ 1,212,934.72	0.02762%	\$ 5,577.25	\$ 1,394.31
40	CITY OF CREEDMOOR	347	0.38000	\$ 202,727.90	0.00462%	\$ 932.17	\$ 233.04
41	TRAVIS CO ESD NO 1	22,543	0.10000	\$ 2,887,736.21	0.06575%	\$ 13,278.22	\$ 3,319.56
49	CITY OF LAGO VISTA	12,704	0.65000	\$ 6,050,157.88	0.13776%	\$ 27,819.49	\$ 6,954.87
5A	ROUND ROCK ISD	15,249	1.30480	\$ 114,930,526.62	2.61696%	\$ 528,466.92	\$ 132,116.73
5D	TRAVIS CO MUD NO 9	7	0.82750	\$ 31,698.57	0.00072%	\$ 145.75	\$ 36.44
5E	SENNA HILLS MUD	434	0.51760	\$ 1,637,061.84	0.03728%	\$ 7,527.44	\$ 1,881.86
5F	CITY OF ELGIN	580	0.65692	\$ 589,904.12	0.01343%	\$ 2,712.46	\$ 678.12
5G	VILLAGE OF VOLENTE	557	0.09000	\$ 202,968.13	0.00462%	\$ 933.28	\$ 233.32
5H	VILLAGE OF WEBBERVILLE	229	0.33650	\$ 80,039.76	0.00182%	\$ 368.03	\$ 92.01
50	CITY OF JONESTOWN	2,599	0.56560	\$ 3,238,803.11	0.07375%	\$ 14,892.48	\$ 3,723.12
51	TRAVIS CO ESD NO 11	10,060	0.10000	\$ 1,263,143.75	0.02876%	\$ 5,808.11	\$ 1,452.03
52	TRAVIS CO ESD NO 6	32,829	0.10000	\$ 15,669,954.39	0.35680%	\$ 72,052.68	\$ 18,013.17
55	VILLAGE OF BRIARCLIFF	1,481	0.13650	\$ 439,750.64	0.01001%	\$ 2,022.04	\$ 505.51
56	TRAVIS CO ESD NO 5	4,972	0.10000	\$ 1,402,962.36	0.03195%	\$ 6,451.02	\$ 1,612.76
57	TRAVIS CO ESD NO 4	7,669	0.10000	\$ 2,233,844.53	0.05086%	\$ 10,271.54	\$ 2,567.88
58	TRAVIS CO ESD NO 10	3,655	0.10000	\$ 2,059,818.70	0.04690%	\$ 9,471.34	\$ 2,367.83
6E	LAKE POINTE MUD NO 3 (DA)	606	0.17000	\$ 425,608.26	0.00969%	\$ 1,957.01	\$ 489.25
6F	CITY OF LEANDER	3,370	0.55187	\$ 6,116,986.47	0.13928%	\$ 28,126.77	\$ 7,031.69
6G	TRAVIS CO MUD NO 15	1,796	0.40750	\$ 2,128,269.17	0.04846%	\$ 9,786.08	\$ 2,446.52
6H	WEST TRAVIS CO MUD NO 6	498	0.35000	\$ 2,048,385.44	0.04664%	\$ 9,418.77	\$ 2,354.69
6J	WEST TRAVIS CO MUD NO 8	193	0.52100	\$ 1,159,256.73	0.02640%	\$ 5,330.43	\$ 1,332.61
6I	CITY OF MUSTANG RIDGE	929	0.49980	\$ 334,518.28	0.00762%	\$ 1,538.16	\$ 384.54
68	AUSTIN COMM COLL DIST	336,592	0.10480	\$ 177,021,231.82	4.03077%	\$ 813,968.82	\$ 203,492.20
69	LEANDER ISD	23,194	1.51000	\$ 148,717,840.41	3.38630%	\$ 683,825.80	\$ 170,956.45
7A	MOORES CROSSING MUD	1,058	0.82750	\$ 1,366,705.06	0.03112%	\$ 6,284.30	\$ 1,571.08
7D	LAKE POINTE MUD NO 5 (DA)	482	0.23000	\$ 621,192.60	0.01414%	\$ 2,856.33	\$ 714.08
7E	VILLAGE OF THE HILLS	1,125	0.10000	\$ 459,913.59	0.01047%	\$ 2,114.75	\$ 528.69
7F	VILLAGE OF POINT VENTURE	1,127	0.12300	\$ 264,045.69	0.00601%	\$ 1,214.12	\$ 303.53
7G	WILBARGER CRK MUD NO 1	244	0.87800	\$ 335,736.17	0.00764%	\$ 1,543.76	\$ 385.94
7H	WILBARGER CRK MUD NO 2	7	0.95000	\$ 71,933.20	0.00164%	\$ 330.76	\$ 82.69
70	TRAVIS CO MUD NO 2	982	0.87700	\$ 1,838,627.47	0.04187%	\$ 8,454.27	\$ 2,113.57
71	TRAVIS CO ESD NO 14	1,493	0.10000	\$ 555,480.47	0.01265%	\$ 2,554.18	\$ 638.54
72	TRAVIS CO ESD NO 12	14,074	0.10000	\$ 2,210,564.92	0.05033%	\$ 10,164.49	\$ 2,541.12
77	TRAVIS CO ESD NO 8	7,475	0.10000	\$ 2,363,487.82	0.05382%	\$ 10,867.65	\$ 2,716.91
8C	TRAVIS CO MUD NO 3	568	0.47520	\$ 3,351,651.66	0.07632%	\$ 15,411.37	\$ 3,852.84
8E	RNCH @ CYPRSS CRK MUD 1	352	0.34250	\$ 339,373.01	0.00773%	\$ 1,560.49	\$ 390.12
83	CITY OF BEE CAVE	3,216	0.02000	\$ 450,994.63	0.01027%	\$ 2,073.74	\$ 518.43
84	NORTHTOWN MUD	3,271	0.63000	\$ 4,901,914.78	0.11162%	\$ 22,539.70	\$ 5,634.93
9B	TRAVIS CO ESD NO 2	42,875	0.10000	\$ 12,030,038.58	0.27392%	\$ 55,315.83	\$ 13,828.96
9C	TRAVIS CO MUD NO 4	492	0.72960	\$ 581,664.28	0.01324%	\$ 2,674.58	\$ 668.64
9D	LAKESIDE WCID NO 1	570	0.75000	\$ 1,187,346.36	0.02704%	\$ 5,459.59	\$ 1,364.90
9G	LAKESIDE WCID NO 2A	188	0.97000	\$ 458,711.67	0.01044%	\$ 2,109.22	\$ 527.31
9H	LAKESIDE WCID NO 2B	508	0.97000	\$ 1,330,705.03	0.03030%	\$ 6,118.77	\$ 1,529.69
9I	LAKESIDE WCID NO 2C	854	0.97000	\$ 2,018,317.08	0.04596%	\$ 9,280.51	\$ 2,320.13
9J	LAKESIDE WCID NO 2D	867	0.97000	\$ 1,848,137.27	0.04208%	\$ 8,498.00	\$ 2,124.50
4J	TRAVIS CO MUD NO 11	591	0.56750	\$ 1,811,558.27	0.04125%	\$ 8,329.80	\$ 2,082.45
4K	TRAVIS CO MUD NO 12	579	0.77250	\$ 1,191,270.93	0.02713%	\$ 5,477.63	\$ 1,369.41
4L	TRAVIS CO MUD NO 13	375	0.77250	\$ 1,316,623.60	0.02998%	\$ 6,054.02	\$ 1,513.51
5J	KELLY LANE WCID NO 1	762	0.84180	\$ 1,711,386.99	0.03897%	\$ 7,869.20	\$ 1,967.30
5K	KELLY LANE WCID NO 2	678	0.95000	\$ 1,468,291.07	0.03343%	\$ 6,751.41	\$ 1,687.85
1K	BELVEDERE MUD	241	0.35000	\$ 710,807.86	0.01619%	\$ 3,268.40	\$ 817.10
2K	PRESIDENTIAL GLEN MUD	1,010	0.30000	\$ 446,708.75	0.01017%	\$ 2,054.03	\$ 513.51
7J	LAKESIDE MUD NO 3	794	0.84000	\$ 1,747,775.63	0.03980%	\$ 8,036.52	\$ 2,009.13
8K	TRAVIS CO ESD NO 13	807	0.10000	\$ 79,856.24	0.00182%	\$ 367.19	\$ 91.80

Entity Code	Entity Name	Prop. Count	Total Tax Rate	Total Levy	% of Liability	Total Liability	Quarterly Payment
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	1,261	0.10000	\$ 195,096.99	0.00444%	\$ 897.08	\$ 224.27
7K	SUNFIELD MUD NO 1	7	0.90000	\$ 1,838.27	0.00004%	\$ 8.45	\$ 2.11
8L	TRAVIS CO BEE CAVE ROAD DIST NO 1	252	0.19620	\$ 932,805.00	0.02124%	\$ 4,289.17	\$ 1,072.29
2N	NORTH AUSTIN MUD NO 1	407	0.28300	\$ 328,492.52	0.00748%	\$ 1,510.46	\$ 377.61
2L	TRAVIS CO MUD NO 16	450	0.95000	\$ 1,998,917.71	0.04552%	\$ 9,191.31	\$ 2,297.83
5L	LAZY NINE MUD NO 1A	34	1.00000	\$ 181,513.56	0.00413%	\$ 834.63	\$ 208.66
5M	LAZY NINE MUD NO 1B	930	1.01000	\$ 2,987,602.39	0.06803%	\$ 13,737.42	\$ 3,434.36
3M	WILLIAMSON/TRAVIS MUD NO 1	454	0.40790	\$ 529,873.22	0.01207%	\$ 2,436.43	\$ 609.11
8N	ANDERSON MILL LIMITED DISTRICT	73	0.11708	\$ 15,418.14	0.00035%	\$ 70.89	\$ 17.72
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	350	0.62500	\$ 1,249,734.77	0.02846%	\$ 5,746.46	\$ 1,436.61
9M	SOUTHEAST TRAVIS COUNTY MUD NO 1	112	0.98000	\$ 19,561.99	0.00045%	\$ 89.95	\$ 22.49
9N	SOUTHEAST TRAVIS COUNTY MUD NO 2	2	0.98000	\$ 782.61	0.00002%	\$ 3.60	\$ 0.90
6M	TRAVIS CO MUD NO 21	901	0.32750	\$ 805,672.67	0.01835%	\$ 3,704.60	\$ 926.15
6L	TRAVIS CO MUD NO 17	399	0.95000	\$ 766,699.75	0.01746%	\$ 3,525.39	\$ 881.35
3N	TRAVIS CO MUD NO 18	537	0.75000	\$ 1,360,951.13	0.03099%	\$ 6,257.85	\$ 1,564.46
4M	PILOT KNOB MUD NO 3	670	0.95000	\$ 826,346.12	0.01882%	\$ 3,799.66	\$ 949.91
4P	PILOT KNOB MUD NO 2	20	0.95000	\$ 19,513.55	0.00044%	\$ 89.73	\$ 22.43
73	ONION CREEK METRO PARK DIST	273	0.20000	\$ 65,870.58	0.00150%	\$ 302.88	\$ 75.72
6P	LOST CREEK LIMITED DISTRICT	1,461	0.04500	\$ 468,213.28	0.01066%	\$ 2,152.91	\$ 538.23
2R	TRAVIS CO MUD NO 23	22	0.41010	\$ 16,713.78	0.00038%	\$ 76.85	\$ 19.21
3R	TRAVIS CO MUD NO 24	27	0.95000	\$ 1,563.01	0.00004%	\$ 7.19	\$ 1.80
6R	TRAVIS CO ESD NO 15	10,047	0.10000	\$ 1,284,233.15	0.02924%	\$ 5,905.09	\$ 1,476.27
7P	TRAVIS CO MUD NO 20	118	0.36500	\$ 10,303.07	0.00023%	\$ 47.38	\$ 11.84
7R	TRAVIS CO MUD NO 22	7	0.85000	\$ 21,692.64	0.00049%	\$ 99.75	\$ 24.94
	<b>TOTALS</b>			<b>\$ 4,391,750,323.25</b>	<b>100.00%</b>	<b>\$ 20,193,893.00</b>	<b>\$ 5,048,473.25</b>

Amount Due from Jurisdictions	\$ 20,193,893.00
Less: Refunds/Credits to Jurisdictions	-
Total Revenue to TCAD	<u>\$ 20,193,893.00</u>

*Cost of Service to Jurisdictions as a Percentage of Levy* **0.46%**

**NOTE: The liabilities shown are only an estimate of 2020 liabilities based on 2018 levy and tax rate. This information will be updated in October 2019 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.

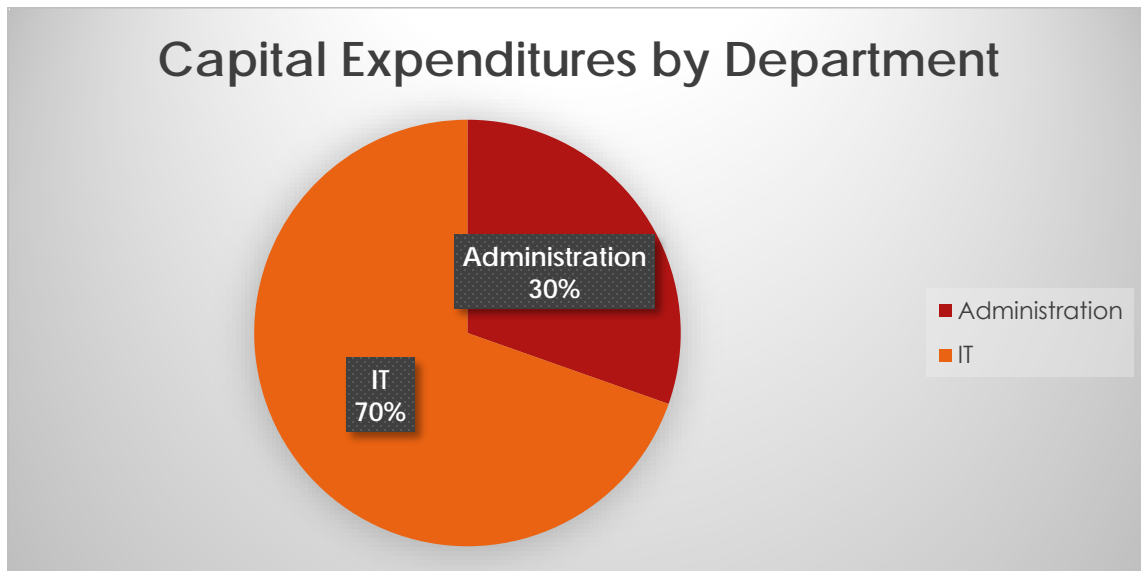
A capital asset, by definition, includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful 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

## 2020 Capital Improvement Plan

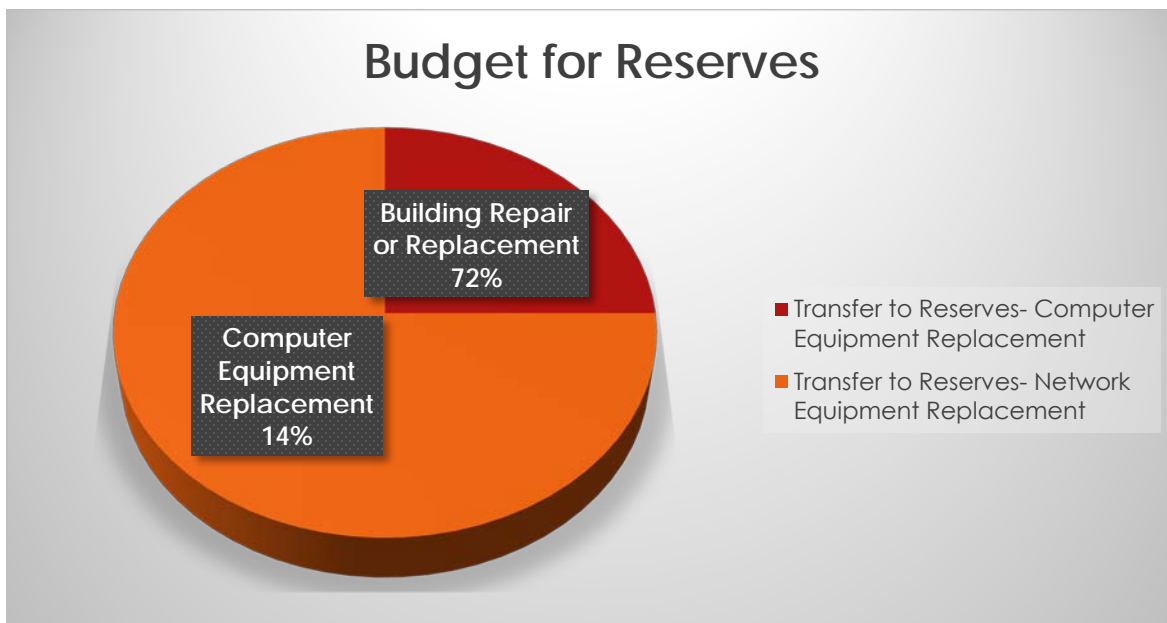
For fiscal year 2020, the District has budgeted for a total of \$304,288 for capital asset expenditures. The chart below shows the breakdown by department.

<u>Department</u>	<u>Capital Asset to be Purchased</u>	<u>Budgeted Cost</u>
<b>Administration (10)</b>	A/C Replacement	20,000
	Security Camera Replacement (850 EAL)	25,000
	Door Access System (850 EAL)	40,000
	1st Floor Ice/Water machine replacement	7,500
<b>IT (20)</b>	UPS Battery Replacements (1/3 Replacement annually)	8,788
	Laptops	3,000
	Transfer to reserves- Computer Equipment Replacement	50,000
	Transfer to reserves- Network Equipment Replacement	150,000
<b>Total Capital Expenditures</b>		<b>\$ 304,288</b>



Of the \$304,288 in budgeted capital expenditures for fiscal year 2020, \$200,000 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.

Budgeted Reserves	Budget Amount
Transfer to Reserves- Computer Equipment Replacement	50,000
Transfer to Reserves- Network Equipment Replacement	150,000
Total Budgeted Reserves	200,000



Capital Asset to be Purchased	Total Cost	Routine	Non-Routine
A/C Replacement	\$ 20,000	\$ 20,000	
Security Camera Replacement (850 EAL)	\$ 25,000		\$ 25,000
Door Access System (850 EAL)	\$ 40,000		\$ 40,000
1st Floor Ice/Water machine replacement	\$ 7,500		\$ 7,500
UPS Battery Replacements (1/3 Replacement annually)	\$ 8,788	\$ 8,788	
Laptops	\$ 3,000	\$ 3,000	
Transfer to Reserves- Computer Equipment Replacement	\$ 50,000	\$ 50,000	
Transfer to Reserves- Network Equipment Replacement	\$ 150,000	\$ 150,000	

## **2020 Routine Capital Projects**

### **AC Replacements**

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

### **UPS Battery Replacements**

Each year the District replaces 1/3 of the batteries in the UPS battery backup system.

### **Laptops**

Each year the District replaces one to three laptops for employees. For 2020, the District is expecting to replace two laptops that have reached end of life.

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

The District is budgeting for \$50,000 to be transferred to the reserve fund for computer equipment replacement in 2020. 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 2020. The District estimates that critical network equipment will need to be replaced every 5-7 years.

## **2020 Significant and Non-routine Capital Expenditures**

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

2020:

2021:

2022:



# 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):**

2020:

2021:

2022:



## Capital Expenditure Project Summary

Project Name

Responsible Department

Project Description  
The District purchased the current ice/water machine in October 2013. We have made numerous repairs to the machine, and have determined that replacing the machine would be more cost beneficial than continuing to make repairs.



Project Type

Asset Category

Project Manager

Start Date  End Date

Fund

GL Code

Department Code

Estimated Cost

Operating Cost Increase (Decrease):

2020:

2021:

2022:

## TRAVIS CENTRAL APPRAISAL DISTRICT

### Future Capital Replacements

Asset	Dept.	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025+</u>
Laptops	IT	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
Ice/Water Machine-Downstairs	Admin	\$ 7,500					
AC Unit #18	Admin	\$ 5,000					
AC Unit #20	Admin	\$ 5,000					
AC Unit #23	Admin	\$ 5,000					
AC Unit #24	Admin	\$ 5,000					
Backup Solution	IT	\$ 9,400					
Security System-Cameras (850 EAL)	Admin	\$ 20,000					
Door Access System (850 EAL)	Admin	\$ 40,000					
Laser Measuring Tool-Disto	IT		\$ 48,000				
AC Unit #25	Admin		\$ 5,000				
AC Unit #26	Admin		\$ 5,000				
Scanner- Ricoh High Speed	IT		\$ 5,000				
Insertor- DI380 (Mail Room)	IT		\$ 18,000				
Computer- AIO for ARB	IT						
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				
Scanner- Large Format Scanner	IT		\$ 5,000				
Copier- Self Service-ARB	Admin		\$ 7,500				
Copier- Self Service-CS	Admin		\$ 7,500				

Asset	Dept.	2020	2021	2022	2023	2024	2025+
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	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 Symetra UPS	IT				\$ 100,000		
Insertor- DI950	IT				\$ 110,000		
Copier- Admin	Admin				\$ 10,000		
Copier- Commercial	Admin				\$ 10,000		
iPad Air 2	IT					\$ 48,000	
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	Admin					\$ 20,000	
Modular Furniture- Land/Ag/Commercial	Admin					\$ 20,000	
Modular Furniture- ARB	Admin					\$ 20,000	
Tables & Chairs for Training Room	Admin					\$ 20,000	
Scanner- Barcode Scanner for Insertor	IT					\$ 2,500	
Barcode Scanners- Finance	Admin					\$ 2,500	

Asset	Dept.	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025+</u>
Software- Fixed							
Asset Software	Admin					\$ 10,000	
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
<b>Total</b>		<b>\$ 99,900</b>	<b>\$ 273,000</b>	<b>\$ 383,000</b>	<b>\$ 588,000</b>	<b>\$ 497,500</b>	<b>\$220,000</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 real property purchases, special stipulations for appraisal districts are outlined in the Texas Property Tax Code, Section 6.051.

The District completed a lease/purchase agreement in May 2019 for the property located at 850 E. Anderson Lane. Financing for the acquisition was done through Government Capital Corp. The total amount of the building purchase and necessary renovations was \$10,000,000. The information provided on the following pages encompasses the entirety of debt obligations for the District's one and only fund, the general fund.

#### **Loan: Government Capital Corp.**

Origination Date: May 31, 2019

Interest Rate: 4.319%

Loan Term: 20 years

Payment Amount: \$187,298.41

Payments per year: 4

Sales Price of Building- 850 E. Anderson Lane	\$ 8,530,000.00
Less: Rent Reimbursement	45,118.48
Less: Tax Proration	77,547.79
Less: Earnest Money & Independent Consideration	<u>50,000.00</u>
Final Purchase Amount for Loan	8,357,333.73
Total Loan Amount	10,000,000.00
Less: Building Purchase Price	8,357,333.73
Less: Title Charges & Recording Fees	<u>622.00</u>
Lender Holdback to GCC for Building Renovations	<u><b>\$ 1,642,044.27</b></u>



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# Travis Central Appraisal District

Lease Purchase Amortization Schedule  
850 E. Anderson Lane

## ENTER VALUES

Loan amount	\$10,000,000.00
Interest rate	4.319%
Loan term in years	20
Payments made per year	4
Loan repayment start date	8/31/2019
Optional extra payments	\$0.00

## LOAN SUMMARY

Scheduled payment	\$187,298.41
Scheduled number of payments	80
Actual number of payments	80
Years saved off original loan term	0.00
Total early payments	\$0.00
Total interest	\$4,983,872.45
LENDER NAME	Government Capital Corp.

PAYMENT DATE	BEGINNING BALANCE	SCHEDULED PAYMENT	EXTRA PAYMENT	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE	CUMULATIVE INTEREST
9/1/2019	\$10,000,000.00	\$187,298.41	\$0.00	\$187,298.41	\$79,323.41	\$107,975.00	\$9,920,676.59	\$107,975.00
12/1/2019	\$9,920,676.59	\$187,298.41	\$0.00	\$187,298.41	\$80,179.90	\$107,118.51	\$9,840,496.69	\$215,093.51
3/1/2020	\$9,840,496.69	\$187,298.41	\$0.00	\$187,298.41	\$81,045.64	\$106,252.76	\$9,759,451.05	\$321,346.27
6/1/2020	\$9,759,451.05	\$187,298.41	\$0.00	\$187,298.41	\$81,920.73	\$105,377.67	\$9,677,530.32	\$426,723.94
9/1/2020	\$9,677,530.32	\$187,298.41	\$0.00	\$187,298.41	\$82,805.27	\$104,493.13	\$9,594,725.05	\$531,217.07
12/1/2020	\$9,594,725.05	\$187,298.41	\$0.00	\$187,298.41	\$83,699.36	\$103,599.04	\$9,511,025.69	\$634,816.12
3/1/2021	\$9,511,025.69	\$187,298.41	\$0.00	\$187,298.41	\$84,603.11	\$102,695.30	\$9,426,422.58	\$737,511.42
6/1/2021	\$9,426,422.58	\$187,298.41	\$0.00	\$187,298.41	\$85,516.61	\$101,781.80	\$9,340,905.97	\$839,293.22
9/1/2021	\$9,340,905.97	\$187,298.41	\$0.00	\$187,298.41	\$86,439.97	\$100,858.43	\$9,254,466.00	\$940,151.65
12/1/2021	\$9,254,466.00	\$187,298.41	\$0.00	\$187,298.41	\$87,373.31	\$99,925.10	\$9,167,092.69	\$1,040,076.75
3/1/2022	\$9,167,092.69	\$187,298.41	\$0.00	\$187,298.41	\$88,316.72	\$98,981.68	\$9,078,775.97	\$1,139,058.43
6/1/2022	\$9,078,775.97	\$187,298.41	\$0.00	\$187,298.41	\$89,270.32	\$98,028.08	\$8,989,505.64	\$1,237,086.51
9/1/2022	\$8,989,505.64	\$187,298.41	\$0.00	\$187,298.41	\$90,234.22	\$97,064.19	\$8,899,271.43	\$1,334,150.70
12/1/2022	\$8,899,271.43	\$187,298.41	\$0.00	\$187,298.41	\$91,208.52	\$96,089.88	\$8,808,062.90	\$1,430,240.58
3/1/2023	\$8,808,062.90	\$187,298.41	\$0.00	\$187,298.41	\$92,193.35	\$95,105.06	\$8,715,869.56	\$1,525,345.64
6/1/2023	\$8,715,869.56	\$187,298.41	\$0.00	\$187,298.41	\$93,188.80	\$94,109.60	\$8,622,680.75	\$1,619,455.24
9/1/2023	\$8,622,680.75	\$187,298.41	\$0.00	\$187,298.41	\$94,195.01	\$93,103.40	\$8,528,485.74	\$1,712,558.64
12/1/2023	\$8,528,485.74	\$187,298.41	\$0.00	\$187,298.41	\$95,212.08	\$92,086.32	\$8,433,273.66	\$1,804,644.96

Travis Central Appraisal District  
District Budget

PMT NO	PAYMENT DATE	BEGINNING BALANCE	SCHEDULED PAYMENT	EXTRA PAYMENT	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE	CUMULATIVE INTEREST
19	3/1/2024	\$8,433,273.66	\$187,298.41	\$0.00	\$187,298.41	\$96,240.13	\$91,058.27	\$8,337,033.53	\$1,895,703.24
20	6/1/2024	\$8,337,033.53	\$187,298.41	\$0.00	\$187,298.41	\$97,279.29	\$90,019.12	\$8,239,754.24	\$1,985,722.36
21	9/1/2024	\$8,239,754.24	\$187,298.41	\$0.00	\$187,298.41	\$98,329.66	\$88,968.75	\$8,141,424.58	\$2,074,691.10
22	12/1/2024	\$8,141,424.58	\$187,298.41	\$0.00	\$187,298.41	\$99,391.37	\$87,907.03	\$8,042,033.21	\$2,162,598.13
23	3/1/2025	\$8,042,033.21	\$187,298.41	\$0.00	\$187,298.41	\$100,464.55	\$86,833.85	\$7,941,568.66	\$2,249,431.99
24	6/1/2025	\$7,941,568.66	\$187,298.41	\$0.00	\$187,298.41	\$101,549.32	\$85,749.09	\$7,840,019.34	\$2,335,181.07
25	9/1/2025	\$7,840,019.34	\$187,298.41	\$0.00	\$187,298.41	\$102,645.80	\$84,652.61	\$7,737,373.54	\$2,419,833.68
26	12/1/2025	\$7,737,373.54	\$187,298.41	\$0.00	\$187,298.41	\$103,754.11	\$83,544.29	\$7,633,619.43	\$2,503,377.97
27	3/1/2026	\$7,633,619.43	\$187,298.41	\$0.00	\$187,298.41	\$104,874.40	\$82,424.01	\$7,528,745.03	\$2,585,801.98
28	6/1/2026	\$7,528,745.03	\$187,298.41	\$0.00	\$187,298.41	\$106,006.78	\$81,291.62	\$7,422,738.25	\$2,667,093.60
29	9/1/2026	\$7,422,738.25	\$187,298.41	\$0.00	\$187,298.41	\$107,151.39	\$80,147.02	\$7,315,586.86	\$2,747,240.62
30	12/1/2026	\$7,315,586.86	\$187,298.41	\$0.00	\$187,298.41	\$108,308.36	\$78,990.05	\$7,207,278.50	\$2,826,230.67
31	3/1/2027	\$7,207,278.50	\$187,298.41	\$0.00	\$187,298.41	\$109,477.82	\$77,820.59	\$7,097,800.69	\$2,904,051.26
32	6/1/2027	\$7,097,800.69	\$187,298.41	\$0.00	\$187,298.41	\$110,659.90	\$76,638.50	\$6,987,140.78	\$2,980,689.76
33	9/1/2027	\$6,987,140.78	\$187,298.41	\$0.00	\$187,298.41	\$111,854.75	\$75,443.65	\$6,875,286.03	\$3,056,133.42
34	12/1/2027	\$6,875,286.03	\$187,298.41	\$0.00	\$187,298.41	\$113,062.50	\$74,235.90	\$6,762,223.53	\$3,130,369.32
35	3/1/2028	\$6,762,223.53	\$187,298.41	\$0.00	\$187,298.41	\$114,283.30	\$73,015.11	\$6,647,940.23	\$3,203,384.42
36	6/1/2028	\$6,647,940.23	\$187,298.41	\$0.00	\$187,298.41	\$115,517.27	\$71,781.13	\$6,532,422.96	\$3,275,165.56
37	9/1/2028	\$6,532,422.96	\$187,298.41	\$0.00	\$187,298.41	\$116,764.57	\$70,533.84	\$6,415,658.39	\$3,345,699.40
38	12/1/2028	\$6,415,658.39	\$187,298.41	\$0.00	\$187,298.41	\$118,025.33	\$69,273.07	\$6,297,633.06	\$3,414,972.47
39	3/1/2029	\$6,297,633.06	\$187,298.41	\$0.00	\$187,298.41	\$119,299.71	\$67,998.69	\$6,178,333.34	\$3,482,971.16
40	6/1/2029	\$6,178,333.34	\$187,298.41	\$0.00	\$187,298.41	\$120,587.85	\$66,710.55	\$6,057,745.49	\$3,549,681.71
41	9/1/2029	\$6,057,745.49	\$187,298.41	\$0.00	\$187,298.41	\$121,889.90	\$65,408.51	\$5,935,855.59	\$3,615,090.22
42	12/1/2029	\$5,935,855.59	\$187,298.41	\$0.00	\$187,298.41	\$123,206.00	\$64,092.40	\$5,812,649.59	\$3,679,182.62
43	3/1/2030	\$5,812,649.59	\$187,298.41	\$0.00	\$187,298.41	\$124,536.32	\$62,762.08	\$5,688,113.27	\$3,741,944.71
44	6/1/2030	\$5,688,113.27	\$187,298.41	\$0.00	\$187,298.41	\$125,881.00	\$61,417.40	\$5,562,232.26	\$3,803,362.11
45	9/1/2030	\$5,562,232.26	\$187,298.41	\$0.00	\$187,298.41	\$127,240.20	\$60,058.20	\$5,434,992.06	\$3,863,420.31
46	12/1/2030	\$5,434,992.06	\$187,298.41	\$0.00	\$187,298.41	\$128,614.08	\$58,684.33	\$5,306,377.98	\$3,922,104.64
47	3/1/2031	\$5,306,377.98	\$187,298.41	\$0.00	\$187,298.41	\$130,002.79	\$57,295.62	\$5,176,375.19	\$3,979,400.26
48	6/1/2031	\$5,176,375.19	\$187,298.41	\$0.00	\$187,298.41	\$131,406.49	\$55,891.91	\$5,044,968.70	\$4,035,292.17
49	9/1/2031	\$5,044,968.70	\$187,298.41	\$0.00	\$187,298.41	\$132,825.36	\$54,473.05	\$4,912,143.34	\$4,089,765.22
50	12/1/2031	\$4,912,143.34	\$187,298.41	\$0.00	\$187,298.41	\$134,259.54	\$53,038.87	\$4,777,883.80	\$4,142,804.08

PMT NO	PAYMENT DATE	BEGINNING BALANCE	SCHEDULED PAYMENT	EXTRA PAYMENT	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE	CUMULATIVE INTEREST
51	3/1/2032	\$4,777,883.80	\$187,298.41	\$0.00	\$187,298.41	\$135,709.21	\$51,589.20	\$4,642,174.60	\$4,194,393.28
52	6/1/2032	\$4,642,174.60	\$187,298.41	\$0.00	\$187,298.41	\$137,174.53	\$50,123.88	\$4,505,000.07	\$4,244,517.16
53	9/1/2032	\$4,505,000.07	\$187,298.41	\$0.00	\$187,298.41	\$138,655.67	\$48,642.74	\$4,366,344.41	\$4,293,159.90
54	12/1/2032	\$4,366,344.41	\$187,298.41	\$0.00	\$187,298.41	\$140,152.80	\$47,145.60	\$4,226,191.60	\$4,340,305.51
55	3/1/2033	\$4,226,191.60	\$187,298.41	\$0.00	\$187,298.41	\$141,666.10	\$45,632.30	\$4,084,525.50	\$4,385,937.81
56	6/1/2033	\$4,084,525.50	\$187,298.41	\$0.00	\$187,298.41	\$143,195.74	\$44,102.66	\$3,941,329.76	\$4,430,040.47
57	9/1/2033	\$3,941,329.76	\$187,298.41	\$0.00	\$187,298.41	\$144,741.90	\$42,556.51	\$3,796,587.86	\$4,472,596.98
58	12/1/2033	\$3,796,587.86	\$187,298.41	\$0.00	\$187,298.41	\$146,304.75	\$40,993.66	\$3,650,283.12	\$4,513,590.64
59	3/1/2034	\$3,650,283.12	\$187,298.41	\$0.00	\$187,298.41	\$147,884.47	\$39,413.93	\$3,502,398.64	\$4,553,004.57
60	6/1/2034	\$3,502,398.64	\$187,298.41	\$0.00	\$187,298.41	\$149,481.26	\$37,817.15	\$3,352,917.39	\$4,590,821.72
61	9/1/2034	\$3,352,917.39	\$187,298.41	\$0.00	\$187,298.41	\$151,095.28	\$36,203.13	\$3,201,822.11	\$4,627,024.85
62	12/1/2034	\$3,201,822.11	\$187,298.41	\$0.00	\$187,298.41	\$152,726.73	\$34,571.67	\$3,049,095.37	\$4,661,596.52
63	3/1/2035	\$3,049,095.37	\$187,298.41	\$0.00	\$187,298.41	\$154,375.80	\$32,922.61	\$2,894,719.58	\$4,694,519.13
64	6/1/2035	\$2,894,719.58	\$187,298.41	\$0.00	\$187,298.41	\$156,042.67	\$31,255.73	\$2,738,676.90	\$4,725,774.86
65	9/1/2035	\$2,738,676.90	\$187,298.41	\$0.00	\$187,298.41	\$157,727.54	\$29,570.86	\$2,580,949.36	\$4,755,345.73
66	12/1/2035	\$2,580,949.36	\$187,298.41	\$0.00	\$187,298.41	\$159,430.60	\$27,867.80	\$2,421,518.76	\$4,783,213.53
67	3/1/2036	\$2,421,518.76	\$187,298.41	\$0.00	\$187,298.41	\$161,152.06	\$26,146.35	\$2,260,366.70	\$4,809,359.88
68	6/1/2036	\$2,260,366.70	\$187,298.41	\$0.00	\$187,298.41	\$162,892.10	\$24,406.31	\$2,097,474.61	\$4,833,766.19
69	9/1/2036	\$2,097,474.61	\$187,298.41	\$0.00	\$187,298.41	\$164,650.92	\$22,647.48	\$1,932,823.68	\$4,856,413.67
70	12/1/2036	\$1,932,823.68	\$187,298.41	\$0.00	\$187,298.41	\$166,428.74	\$20,869.66	\$1,766,394.94	\$4,877,283.33
71	3/1/2037	\$1,766,394.94	\$187,298.41	\$0.00	\$187,298.41	\$168,225.76	\$19,072.65	\$1,598,169.18	\$4,896,355.98
72	6/1/2037	\$1,598,169.18	\$187,298.41	\$0.00	\$187,298.41	\$170,042.17	\$17,256.23	\$1,428,127.01	\$4,913,612.21
73	9/1/2037	\$1,428,127.01	\$187,298.41	\$0.00	\$187,298.41	\$171,878.20	\$15,420.20	\$1,256,248.81	\$4,929,032.41
74	12/1/2037	\$1,256,248.81	\$187,298.41	\$0.00	\$187,298.41	\$173,734.06	\$13,564.35	\$1,082,514.75	\$4,942,596.76
75	3/1/2038	\$1,082,514.75	\$187,298.41	\$0.00	\$187,298.41	\$175,609.95	\$11,688.45	\$906,904.79	\$4,954,285.21
76	6/1/2038	\$906,904.79	\$187,298.41	\$0.00	\$187,298.41	\$177,506.10	\$9,792.30	\$729,398.69	\$4,964,077.52
77	9/1/2038	\$729,398.69	\$187,298.41	\$0.00	\$187,298.41	\$179,422.72	\$7,875.68	\$549,975.97	\$4,971,953.20
78	12/1/2038	\$549,975.97	\$187,298.41	\$0.00	\$187,298.41	\$181,360.04	\$5,938.37	\$368,615.93	\$4,977,891.57
79	3/1/2039	\$368,615.93	\$187,298.41	\$0.00	\$187,298.41	\$183,318.28	\$3,980.13	\$185,297.65	\$4,981,871.70
80	6/1/2039	\$185,297.65	\$187,298.41	\$0.00	\$185,297.65	\$183,296.90	\$2,000.75	\$0.00	\$4,983,872.45



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# TRAVIS CENTRAL APPRAISAL DISTRICT

## Preliminary Estimate- Building Renovations

72,712 SF

DESCRIPTION	TOTAL COST	\$ / SF	NOTES
ALLOWANCES	\$ 42,955.50	\$ 0.59	Final clean and protection
HAZARDOUS MATERIAL ASSESSMENT	\$ -	\$ -	N/A
SELECTIVE DEMOLITION	\$ 329,590.80	\$ 4.53	Demo Flooring, 80% walls on all floors
HAZARDOUS MATERIAL REMOVAL / ABATE	\$ 29,973.30	\$ 0.41	Abatement of materials (per report)
CONCRETE	\$ -	\$ -	N/A
MASONRY / CAST STONE	\$ -	\$ -	N/A
STRUCTURAL / METAL FABRICATIONS	\$ 105,000.00	\$ 1.44	Close in stairwell on 1st floor
STAIRS & HANDRAILS	\$ -	\$ -	N/A
DECORATIVE METALS	\$ -	\$ -	N/A
ARCHITECTURAL WOODWORK	\$ 36,819.30	\$ 0.51	Replace restroom vanities and Kitchen millwork on 4th floor
DAMPPROOFING & WATERPROOFING	\$ -	\$ -	N/A
MEMBRANE ROOFING	\$ -	\$ -	N/A
DOORS / FRAMES / HARDWARE	\$ -	\$ -	N/A
GLASS / GLAZING	\$ -	\$ -	N/A
PLASTER / STUCCO	\$ -	\$ -	N/A
DRYWALL / ACOUSTICAL	\$ 45,738.00	\$ 0.63	Drywall replacement, door adjustment, wall repairs
TILING	\$ 93,135.00	\$ 1.28	New restroom tile and wainscot all floors
TERRAZZO FLOORING	\$ -	\$ -	N/A
FLUID-APPLIED FLOORING	\$ -	\$ -	N/A
RESILIENT FLOORING & CARPET	\$ 288,911.70	\$ 3.97	New carpet thoroughout, VCT in select areas, new rubber base throughout
PAINTING & WALLCOVERING	\$ 202,240.50	\$ 2.78	Patch and paint all walls (20% reduction)
DECORATIVE WALL FINISHING	\$ -	\$ -	N/A
SIGNAGE / IDENTIFICATION DEVICES	\$ -	\$ -	N/A
OPERABLE PARTITIONS	\$ -	\$ -	N/A
TOILET, BATH & LAUNDRY SPECIALTIES	\$ 149,205.00	\$ 2.05	Complete renovation of restrooms
FIRE PROTECTION SPECIALTIES	\$ -	\$ -	N/A
LOCKERS	\$ -	\$ -	N/A
APPLIANCES	\$ 1,575.00	\$ 0.02	Replace dishwasher on 4th floor
AUDIO-VISUAL EQUIPMENT	\$ -	\$ -	N/A
WINDOW TREATMENTS	\$ 16,275.00	\$ 0.22	N/A
COUNTERTOPS	\$ 16,800.00	\$ 0.23	New countertops in restrooms
SITE FURNISHINGS	\$ -	\$ -	N/A
ELEVATORS / ESCALATORS / LIFTS	\$ 126,000.00	\$ 1.73	Replace mechanical compenents of elevator, update interior cosmetics
FIRE SUPPRESSION SPRINKLER SYSTEMS	\$ 1,050,000.00	\$ 14.44	\$500,000 for fire supression system, \$500,000 for ceiling grid replacement
PLUMBING	\$ 9,030.00	\$ 0.12	Remove and Reinstall fixtures as needed
TESTING, ADJUSTING & BALANCING	\$ -	\$ -	N/A
DIRECT-DIGITAL CONTROL SYSTEM	\$ -	\$ -	N/A
HVAC	\$ 11,454.45	\$ 0.16	Relocate grills as needed
ELECTRICAL	\$ 71,593.20	\$ 0.98	Allowance
STRUCTURED CABLING	\$ -	\$ -	N/A
AV SYSTEMS	\$ -	\$ -	N/A
ELECTRONIC ACCESS CONTROL	\$ -	\$ -	N/A
FIRE DETECTION & ALARM	\$ -	\$ -	N/A
EARTHWORK	\$ -	\$ -	N/A
CONCRETE PAVING	\$ -	\$ -	N/A
PAVEMENT MARKINGS & SPECIALTIES	\$ -	\$ -	N/A
<b>TOTAL COST OF WORK</b>	<b>\$ 2,626,296.75</b>		

## TRAVIS CENTRAL APPRAISAL DISTRICT

### Estimated Building Renovations

GENERAL REQUIREMENTS	\$ 26,376.00		
GENERAL CONDITIONS	\$ 105,679.35		
<b>TOTAL COST OF WORK &amp; GEN. CONDITIONS</b>	<b>\$ 2,758,352.10</b>		
GENERAL LIABILITY	\$ 28,686.86		
BUILDER'S RISK INSURANCE	\$ 2,482.52		
BUILDING PERMIT	\$ -		
SUBGUARD	\$ 37,237.76		
PERFORMANCE BOND	\$ 20,687.65		
<b>SUBTOTAL</b>	<b>\$ 2,847,446.88</b>		
CONTRACTOR CONTINGENCY	\$ 142,372.35		
<b>SUBTOTAL</b>	<b>\$ 2,989,819.22</b>		
FEE	\$ 119,592.76		
SALES TAX	\$ -		
PRECONSTRUCTION FEE	\$ -		
<b>GRAND TOTAL COST</b>	<b>\$ 3,109,411.99</b>		

Any renovation costs in excess of the loan amount will be paid for using the Reserve for Building Repair & Replacement funds (committed fund balance).



# Department Budgets

## Department Budget History

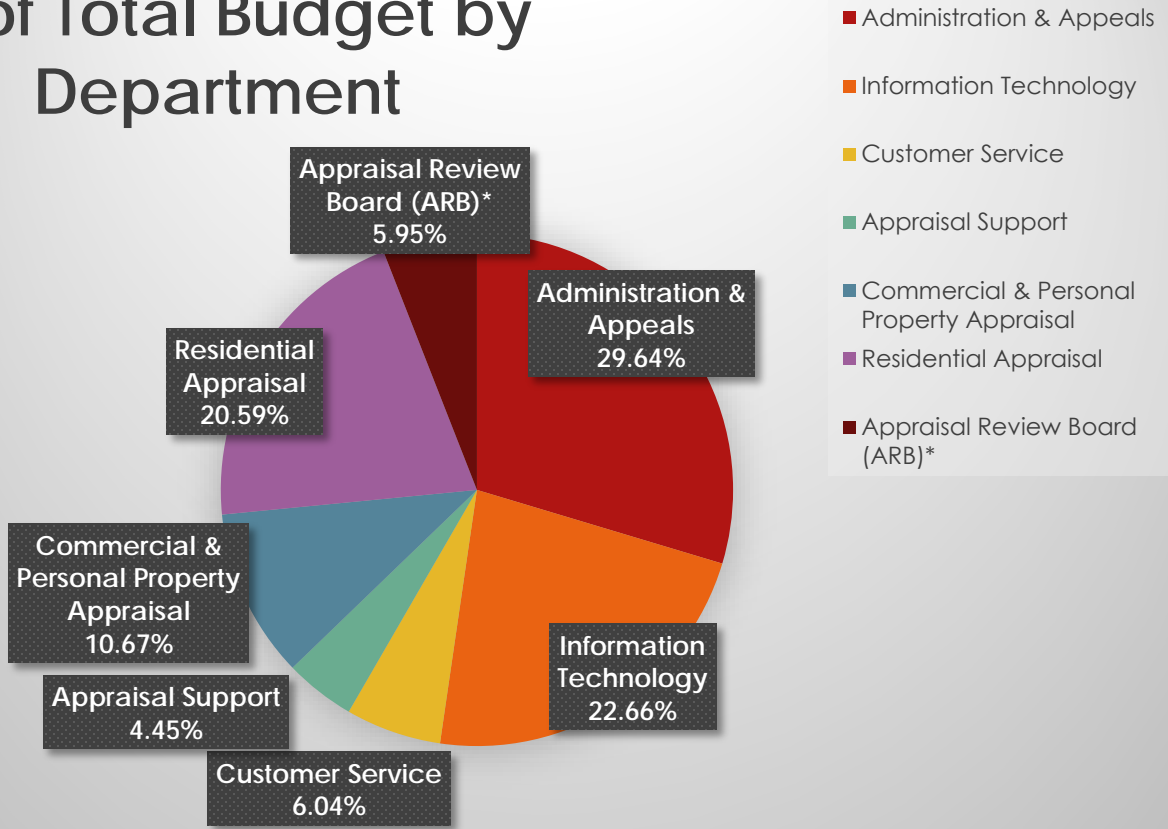
Dept. Code	Department	2020 Proposed	2019 Adopted	2018 Adopted	2017 Adopted	2016 Adopted	2015 Adopted
10	Administration & Appeals	\$ 5,970,859	\$ 5,566,760	\$ 5,353,057	\$ 3,106,885	\$ 2,994,350	\$ 3,160,527
20	Information Technology	4,591,524	4,589,079	4,179,326	3,317,658	3,237,445	2,832,402
30	Customer Service	1,219,646	1,331,874	1,353,585	1,143,808	1,097,011	1,126,641
35	Appraisal Support	897,649	1,141,233	1,139,445	1,264,752	1,189,957	1,371,758
50	Appeals <sup>(1)</sup>				2,283,907	2,551,681	2,294,747
60	Commercial & BPP Appraisal	2,155,308	2,142,649	2,128,863	2,360,933	2,139,046	1,048,349
80	Personal Property <sup>(2)</sup>						1,058,469
90	Residential Appraisal	4,157,580	4,457,782	4,416,957	4,285,914	3,960,809	3,934,211
01	Appraisal Review Board (ARB)	1,201,325	257,250	256,425	339,660	322,695	322,695
<b>Total</b>		<b>20,193,892</b>	<b>19,486,627</b>	<b>18,827,658</b>	<b>18,103,517</b>	<b>17,492,994</b>	<b>17,149,799</b>

<sup>(1)</sup> In 2018 the Administration (10) and Appeals (50) departments merged to form the Administration & Appeals department (10).

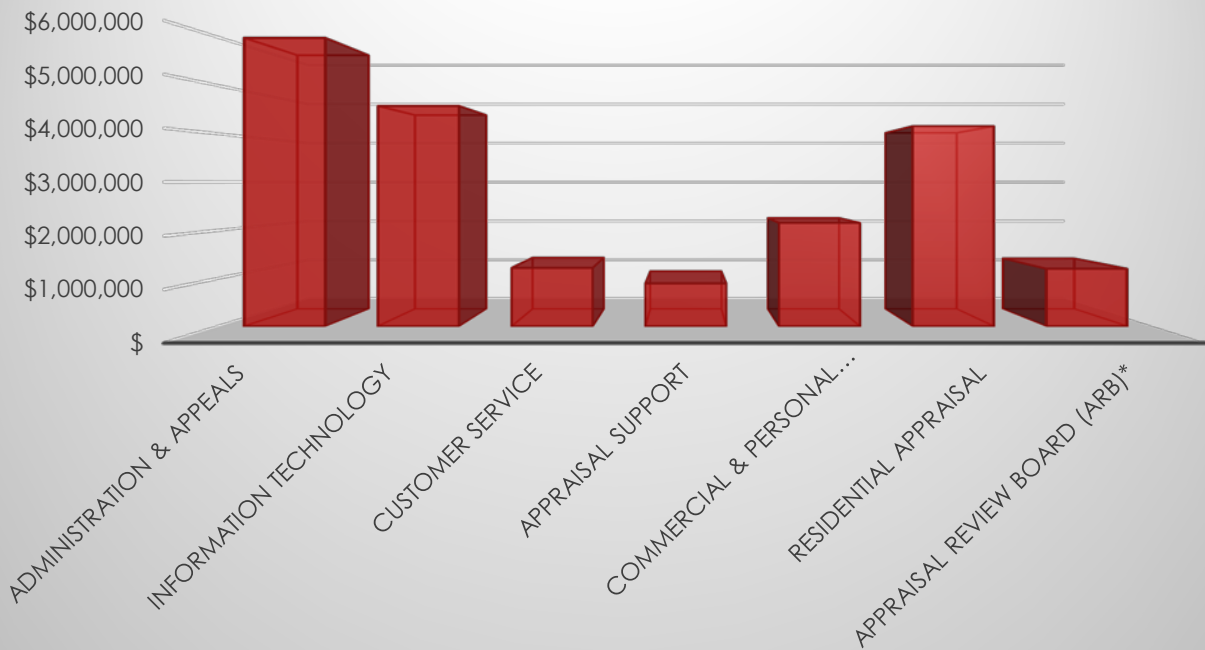
<sup>(2)</sup> In 2016 the Commercial Appraisal (60) and the Personal Property Appraisal (80) departments merged to form the Commercial & Personal Property Appraisal department (60).

Department	Number of Employees	2020 Budget	% of TCAD Budget
Administration & Appeals	14.0	\$5,970,860	29.57%
Information Technology	14.0	\$4,591,525	22.74%
Customer Service	17.5	\$1,219,646	6.04%
Appraisal Support	13.5	\$897,649	4.45%
Commercial & Personal Property Appraisal	22.0	\$2,155,308	10.67%
Residential Appraisal	48.0	\$4,157,580	20.59%
Appraisal Review Board (ARB)*		\$1,201,325	5.95%
<b>Total Appraisal District</b>	<b>129.0</b>	<b>20,193,893</b>	<b>100.00%</b>

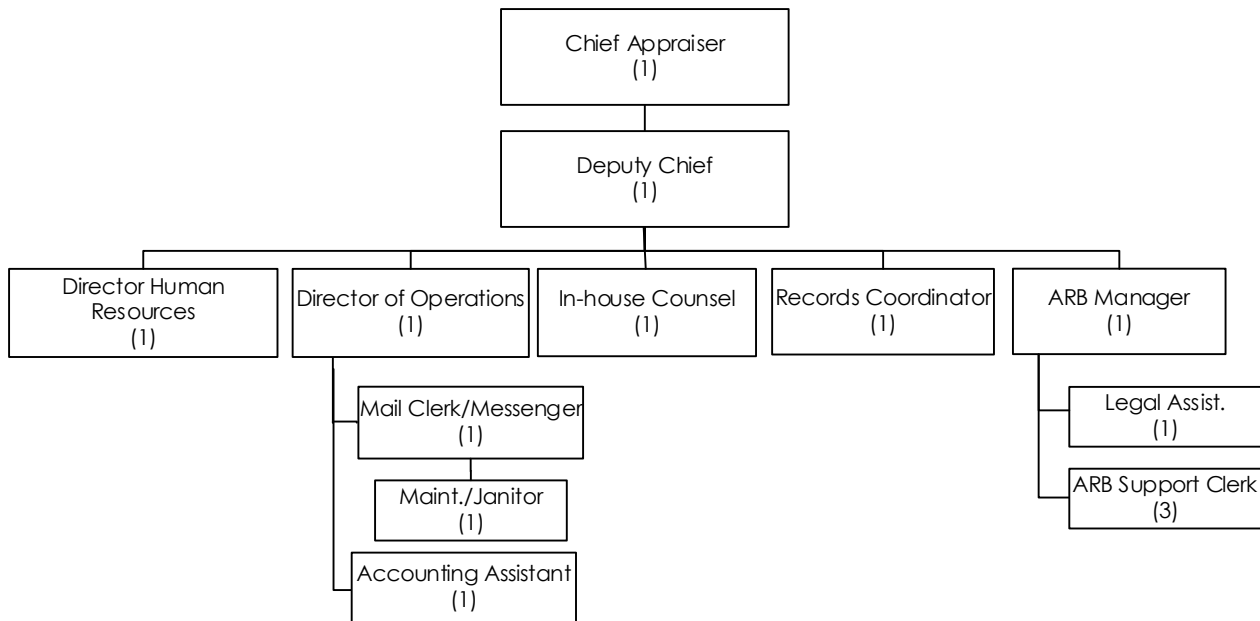
## % of Total Budget by Department



## Total Expenditures by Department



## Administration & Appeals



Employee Position	No. of Positions	Position Grade	Hourly Range		Annual Range		Auto Allowance
Chief Appraiser	1	Exempt	\$106.05		\$220,584.00		\$ -
Deputy Chief Appraiser	1	21	\$ 69.01	\$ 96.63	\$ 143,540.80	\$ 200,990.40	\$ 6,600
Human Resources Director	1	20	\$ 52.30	\$ 73.23	\$ 108,784.00	\$ 152,318.40	\$ -
Director of Operations	1	20	\$ 52.30	\$ 73.23	\$ 108,784.00	\$ 152,318.40	\$ -
In-house Counsel	1	20	\$ 52.30	\$ 73.23	\$ 108,784.00	\$ 152,318.40	\$ 2,400
Appeals Manager	1	12	\$ 33.04	\$ 46.26	\$ 68,723.20	\$ 96,220.80	\$ -
Records Coordinator	1	6	\$ 23.40	\$ 32.77	\$ 48,672.00	\$ 68,161.60	\$ -
Legal Assistant	1	5	\$ 20.70	\$ 28.98	\$ 43,056.00	\$ 60,278.40	\$ -
Accounting Assistant	1	5	\$ 20.70	\$ 28.98	\$ 43,056.00	\$ 60,278.40	\$ -
Mail Clerk/Messenger	1	3	\$ 18.94	\$ 26.52	\$ 39,395.20	\$ 55,161.60	\$ -
Maintenance/Janitor	1	3	\$ 18.94	\$ 26.52	\$ 39,395.20	\$ 55,161.60	\$ -
Appeals Support Clerk	3	2	\$ 15.77	\$ 22.09	\$ 32,801.60	\$ 45,947.20	\$ -

## 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

## Administration and Appeals Goals

Dept.	2020 Goals	Output Measure	Efficiency Measure
Administration & Appeals	Prepare for software conversion by testing online platform, calculations, apps, etc.	Completion of beta testing of new CAMA software with accuracy in appraisal records	Elimination of bugs within software will create a smoother and more efficient transition to full production within the software.
	Work to reduce the number of protests that are filed in 2020 and reduce the number of paper protests filed	Refine appraisal models and techniques; taxpayer education and outreach to increase knowledge of online portal	Number of protests filed
	Continue taxpayer outreach and education of the property tax system and the appraisal district's role in the system	Townhall meetings held within Travis County	Reduce number of protests filed
	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	Prepare the District's preliminary budget and mail to the taxing jurisdictions by June 15th. Minimal changes from preliminary to adopted budget. Adoption of the 2021 budget by the statutory deadline of September 15, 2020	Award by GFOA for Distinguished Budget Presentation

Dept.	2020 Goals	Output Measure	Efficiency Measure
Administration & Appeals	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	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.
	Modify annual performance appraisal review forms to reduce redundancy.	Improve the quality and specificity of feedback to employees resulting in continuous improvement.	More accurate performance appraisal reviews and improved employee performance.
	Continue to work with clerical supervisors to establish productivity/accuracy goals	Quality of product, meeting time constrained goals.	Increased accuracy and productivity and ultimately customer satisfaction.
	Multi-year project to convert personnel files older than 4 years to digital format and purge documents that have met retention	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.
	Develop training materials to enhance further the staff's knowledge on property tax matters and other laws affecting the appraisal district operations	Shift the type of legal questions presented to legal staff from redundant questions to more complex legal issues	Creates greater uniformity in decision making on legal answers to legal questions and allows more accurate implementation of the law into the appraisal process
	Refine litigation workflow processes to allow for better knowledge redundancy in the litigation appeals process	Cross-level knowledge on litigation appeals matters amongst different departments of TCAD and outside counsel	Amount of awareness of litigation appeals matters amongst different departments of TCAD

## Administration and Appeals Accomplishments

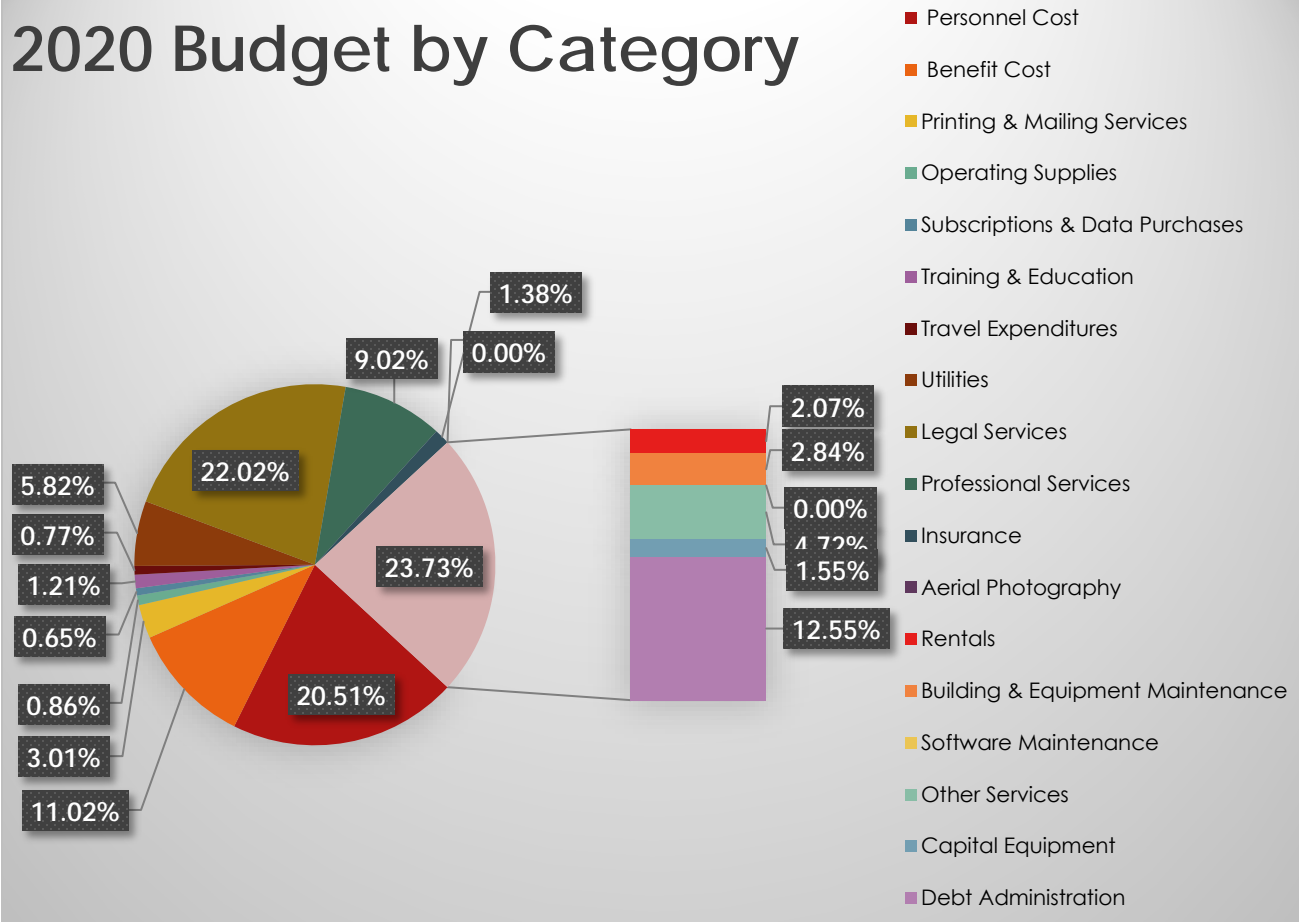
- 1 Awarded the GFOA Distinguished Budget Preparation Award
- 2 Awarded the Certificate of Achievement for Excellence in Financial Reporting from the GFOA
- 3 Obtained GFOA's award from Popular Annual Financial Report (PAFR)
- 4 Revamped Public Information Act (PIA) processes to enhance TCAD's efficiency and accuracy processing PIA requests
- 5 Coordinated and executed the lease and purchase of TCAD's new facility at 850 E. Anderson Ln.

## Administration & Appeals 2020 Proposed Budget

<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category Total</u>
	<b>Personnel Costs</b>		1,239,883
40101	Salaries	1,193,383	
40107	Overtime	12,500	
40119	Auto Allowance	9,000	
40108	Seasonal & Temporary	25,000	
	<b>Benefit Costs</b>		657,774
40111	Retirement (TCDRS)	109,654	
40128	Retirement Contribution (401 (a) Plan)	60,919	
40127	Deferred Compensation- 457 (b) matching	48,735	
40112	Health Insurance	238,264	
40129	Retiree Healthcare	120,385	
40113	Dental Insurance	45,290	
40114	Life Insurance	5,556	
40115	Disability Insurance	5,038	
40124	Long Term Care Insurance	2,876	
40110	Medicare	17,667	
40116	Employee Assistance Program	3,390	
	<b>Printing &amp; Mailing Services</b>		180,000
40210	Printing	13,300	
40211	Paper	30,000	
40212	Postage & Freight- In house	131,700	
40214	Shipping charges	5,000	
	<b>Operating Supplies</b>		51,500
40220	Operating Supplies	26,500	
40224	Furniture & Equipment- under \$1000	25,000	
	<b>Subscription &amp; Data Purchases</b>		38,555
40231	Books, Publications, Subscriptions & Databases	38,555	
	<b>Training &amp; Education</b>		72,155
40330	Training & Education	72,155	
	<b>Travel Costs</b>		46,250
40320	Travel/Meals/Lodging	46,250	
	<b>Utilities</b>		347,260
40410	Utilities	246,260	
40420	Telephone	61,000	
40430	Wireless Internet	40,000	
40440	Internet	-	

<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category Total</u>
	<b>Legal Services</b>		1,315,000
40510	Attorney & Court Costs	870,000	
40511	Legal & Attorney- Personnel	10,000	
40514	Expert Witness Costs	400,000	
40513	Arbitration Refunds	35,000	
	<b>Professional Services</b>		538,540
40530	Appraisal Services	365,000	
40540	Professional Services	122,750	
40520	Accounting & Audit	18,290	
40542	Payroll	32,500	
	<b>Insurance</b>		82,500
40710	Property Insurance	5,500	
40720	Liability Insurance	20,000	
40118	Unemployment Insurance	25,000	
40117	Workers Compensation	32,000	
	<b>Rentals</b>		123,520
40612	Rental- ARB Season	-	
40610	Rental Office Machines	111,520	
40611	Rental Storage Space	12,000	
	<b>Building &amp; Equipment Maintenance</b>		169,830
40630	Building Repair/Maintenance	83,360	
40631	Building Cleaning Service	63,040	
40620	Repair & Maintenance- Equipment	23,430	
	<b>Other Services</b>		281,635
40310	Dues & Memberships	11,635	
40241	Records Management	9,000	
40340	Advertising & Legal Notices	20,500	
40350	Employee Appreciation	31,000	
40351	Board of Directors	31,100	
40730	Security Services	165,000	
40760	Vehicle Fuel	1,800	
40761	Vehicle Maintenance	600	
40770	Bank Fees	10,000	
40780	Credit Card Fees	1,000	
	<b>Capital Equipment</b>		92,500
40910	Capital Expenditures	92,500	
	<b>Debt Administration</b>		749,194
40930	Debt Service- Principal	325,952	
40931	Debt Service- Interest	423,242	
	<b>Total</b>	<b>5,986,096</b>	<b>5,986,096</b>

# 2020 Budget by Category

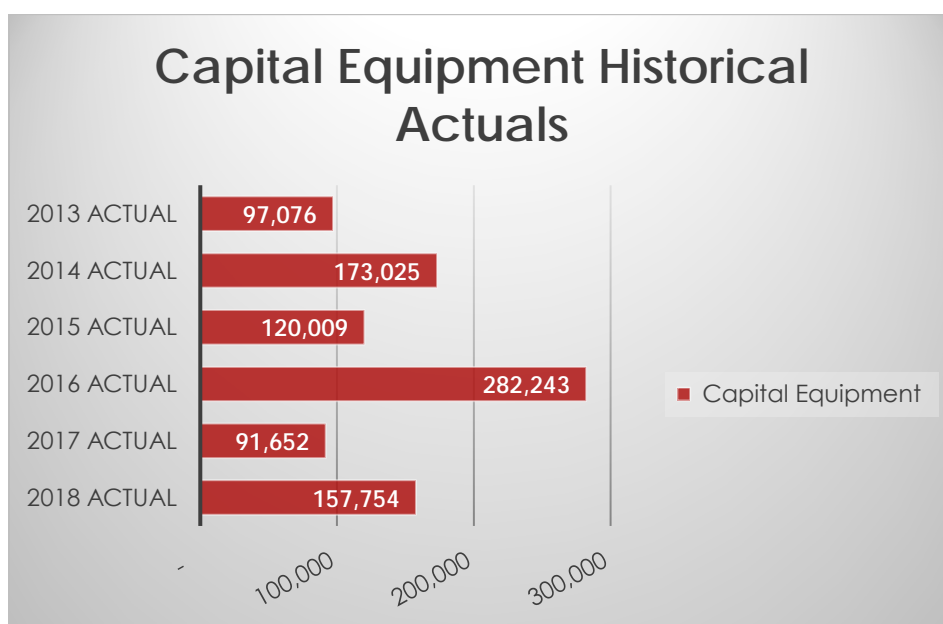
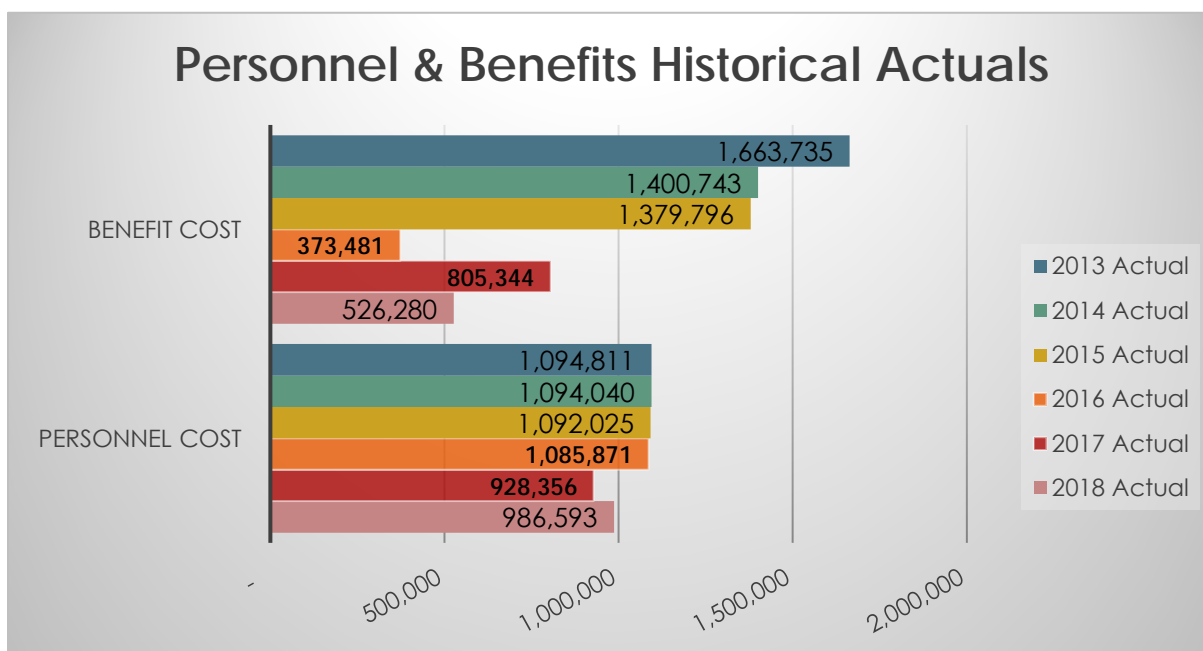


Budget Category	2020 Budget	2019 Budget	2018 Budget	2017 Budget	\$ Change (2019-2020)	% Change (2019-2020)	% of Total Budget
Personnel Cost	1,224,647	1,222,897	1,099,337	1,241,096	1,750	0.14%	20.51%
Benefit Cost	657,774	840,389	553,861	583,411	(182,615)	-21.73%	11.02%
Printing & Mailing Services	180,000	144,725	141,700	158,928	35,275	24.37%	3.01%
Operating Supplies	51,500	22,950	23,900	24,980	28,550	124.40%	0.86%
Subscriptions & Data Purchases	38,555	62,723	28,358	39,720	(24,168)	-38.53%	0.65%
Training & Education	72,155	108,230	101,340	113,215	(36,075)	-33.33%	1.21%
Travel Expenditures	46,250	48,850	46,350	42,990	(2,600)	-5.32%	0.77%
Utilities	347,260	183,280	181,960	181,960	163,980	89.47%	5.82%
Legal Services	1,315,000	811,500	936,500	1,749,625	503,500	62.05%	22.02%
Professional Services	538,540	658,285	728,635	616,003	(119,745)	-18.19%	9.02%
Insurance	82,500	82,500	88,000	104,500	-	0.00%	1.38%
Aerial Photography	-	-	-	-	-	0.00%	0.00%
Rentals	123,520	161,420	303,450	51,710	(37,900)	-23.48%	2.07%
Maintenance	169,830	105,160	110,620	111,720	64,670	61.50%	2.84%
Software Maintenance	-	-	-	-	-	0.00%	0.00%
Other Services	281,635	228,850	244,045	255,935	52,785	23.07%	4.72%
Capital Equipment	92,500	885,000	765,000	115,000	(792,500)	-89.55%	1.55%
Debt Administration	749,194	-	-	-	749,194	100.00%	12.55%
	<u>\$ 5,970,859</u>	<u>\$ 5,566,759</u>	<u>\$ 5,353,056</u>	<u>\$ 5,390,793</u>	<u>\$ 404,101</u>	<u>7.26%</u>	<u>100%</u>

Budget Category	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual
Personnel Cost	986,593	928,356	1,085,871	1,092,025	1,094,040	1,094,811
Benefit Cost	526,280	805,344	373,481	1,379,796	1,400,743	1,663,735
Printing & Mailing Services	193,619	128,957	136,651	154,633	112,799	9,936
Operating Supplies	77,798	13,065	32,285	82,995	50,366	22,658
Subscriptions & Data Purchases	99,635	30,418	18,380	29,867	29,836	27,601
Training & Education	57,704	100,418	74,380	57,629	92,403	38,188
Travel Expenditures	51,699	53,302	22,351	9,339	17,468	8,021
Utilities	188,323	181,557	169,395	159,427	148,682	121,616
Legal Services	1,287,623	545,989	450,298	435,112	540,142	104,022
Professional Services	527,904	510,123	615,815	485,879	269,295	167,214
Insurance	62,661	62,570	67,933	60,540	62,571	73,394
Aerial Photography	-	-	-	-	-	-
Rentals	133,126	55,116	54,150	50,235	47,496	34,410
Maintenance	134,819	86,422	85,724	87,725	54,873	73,327
Software Maintenance	-	-	-	-	-	6,579
Other Services	245,627	208,281	226,457	197,437	104,896	86,398
Capital Equipment	157,754	91,652	282,243	120,009	173,025	97,076
	<u>4,731,166</u>	<u>3,801,570</u>	<u>3,695,415</u>	<u>4,402,649</u>	<u>4,198,637</u>	<u>3,628,987</u>

Position	2020 Budget	2019 Budget	Net Change
Chief Appraiser	1	1	-
Deputy Chief Appraiser	1	1	-
Human Resources Director	1	1	-
Director of Operations	1	0	1
Finance & Facilities Director	0	1	(1)
In-house Counsel	1	0	1
Litigation Attorney	0	1	(1)
Appeals Manager	1	0	1
Admin Team Lead	0	1	(1)
Records Coordinator	1	1	-
Admin Assistant	0	2	(2)
Legal Assistant	1	0	1
Accounting Assistant	1	0	1
Appeals Support Clerk	3	0	3
Mail Clerk/Messenger	1	1	-
Maintenance/Janitor	1	1	-
<b>Total Net Change</b>	<b>14</b>	<b>11</b>	<b>3</b>

ARB Support Clerks  
were previously  
classified in the  
Appraisal Support  
Department



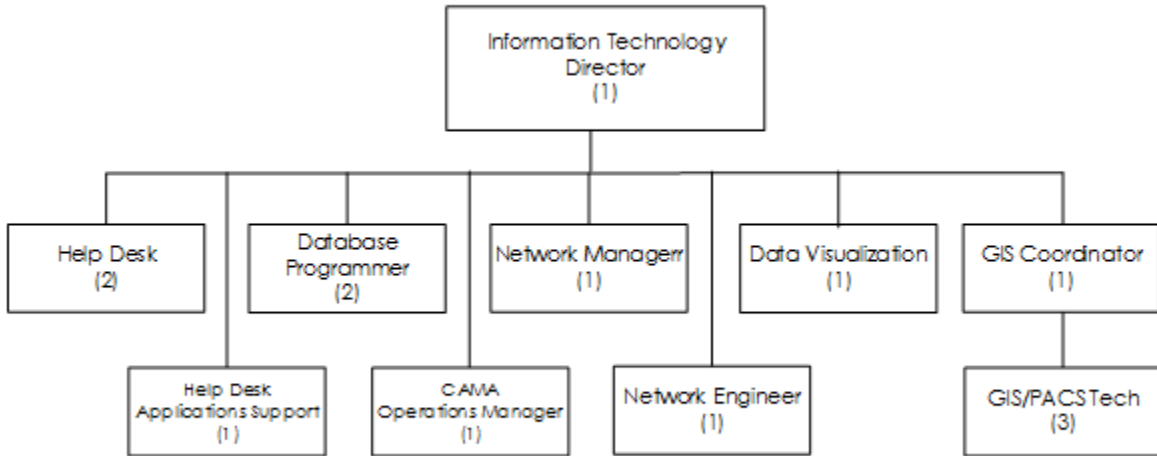
#### Senate Bill 622 Required Public Notice Comparisons:

Required Public Notice	2020 Budget	2019 Budget	2018 Actual
Property Tax Benefits	5,000	5,100	11,482
Property Tax Protest & Appeals Procedures	8,000	3,600	12,197
Notice of Public Budget Hearing	1,500	3,600	1,425
<b><u>Total</u></b>	<b><u>\$ 14,500</u></b>	<b><u>\$ 12,300</u></b>	<b><u>\$ 25,104</u></b>



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# Information Technology



Employee Position	No. of Positions	Position Grade	Hourly Range		Annual Range		Auto Allowance
Information Technology Director	1	20	\$52.30	\$73.23	\$108,784	\$152,318	\$ -
Network Manager	1	19	\$47.37	\$66.33	\$98,530	\$137,966	\$ -
Data Visualization Analyst	1	12	\$33.04	\$46.26	\$68,723	\$96,221	\$ -
Database Programmer	2	12	\$33.04	\$46.26	\$68,723	\$96,221	\$ -
CAMA Operations Manager	1	11	\$31.31	\$43.84	\$65,125	\$91,187	\$ -
GIS Coordinator	1	10	\$29.55	\$41.38	\$61,464	\$86,070	\$ -
Network Engineer	1	10	\$29.55	\$41.38	\$61,464	\$86,070	\$ -
Help Desk Application Support	1	6	\$23.40	\$32.77	\$48,672	\$68,162	\$ -
GIS/PACS Technician	3	4	\$19.52	\$27.33	\$40,602	\$56,846	\$ -
Help Desk Technician	2	4	\$19.52	\$27.33	\$40,602	\$56,846	\$ -

## 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 Manager
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

## Information Technology Goals

Dept.	2020 Goals	Output Measure	Efficiency Measure
Information Technology	Convert physical tape media to Amazon Web Services for backup retention and storage	Successful deployment of services and configuration.	Increased flexibility to restore backups and ability to manage large workloads. Minimize potential downtime.
	Switch to Veeam Enterprise Backup solution.	Successful deployment of software and configuration.	Ability to perform image level VMBackups. Create secondary storage snapshots. Supports unlimited capacity.
	Updating ARB apps to be more responsive and stable.	Successful update to code and improved processing time.	Quicker program response time with fewer errors. Reduced need to programmer intervention.
	Create digital decision sheets for ARB.	Successful deployment of hardware and software configuration.	Improved accuracy and efficiency when processing ARB decision sheets.
	Update department based application utilities.	Successful deployment of software and configuration.	Increased usability to improve workloads.

## Information Technology Accomplishments

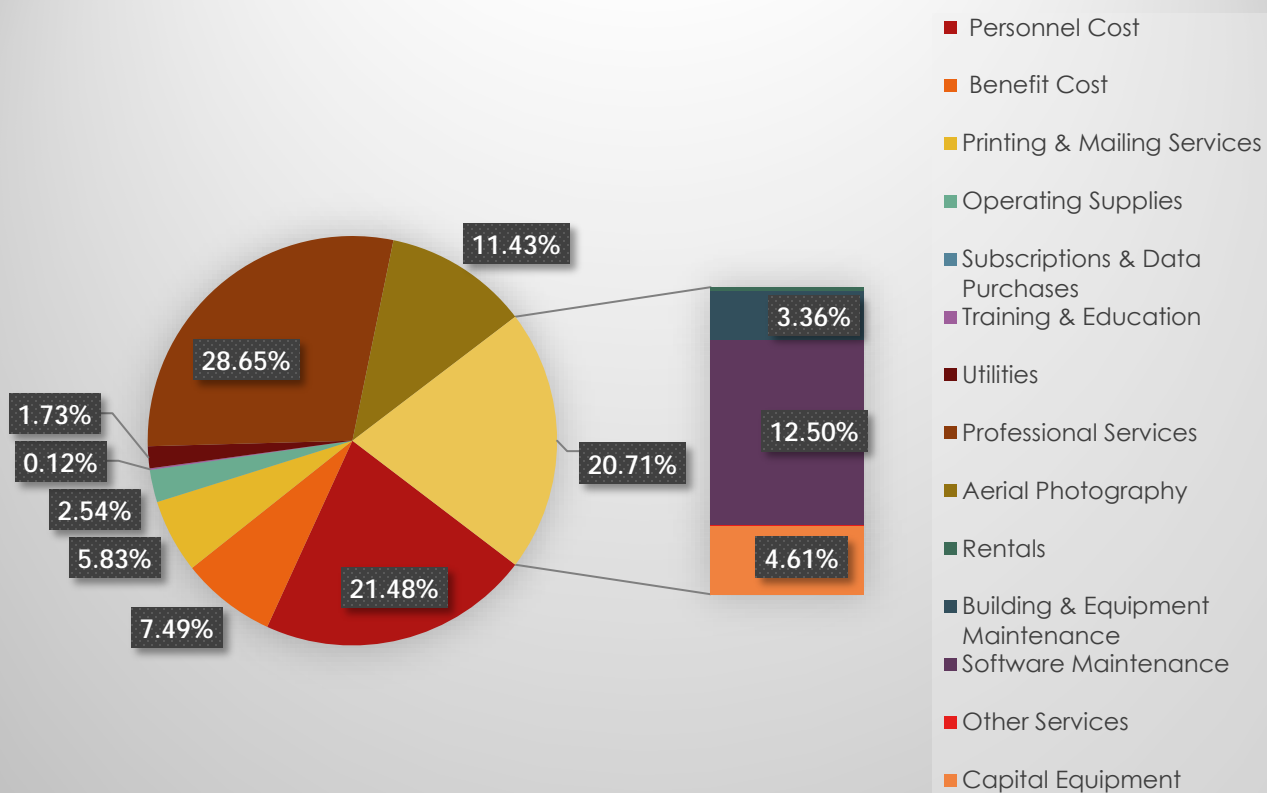
- 1 Virtualized Physical PACS Servers.
- 2 Project Canceled
- 3 Installed additional Cisco Switch to allow more port availability and load balancing.
- 4 Document GIS processing and streamlined deed processing.

## Information Technology 2020 Proposed Budget

GL Code	Description	GL Total	Budget Category Total
	<b>Personnel Costs</b>		986,077
40101	Salaries	976,077	
40107	Overtime	10,000	
	<b>Benefit Costs</b>		344,051
40111	Retirement (TCDRS)	87,847	
40128	Retirement (401(a) Plan)	48,804	
40127	Deferred Compensation (457(b) Matching Funds)	39,043	
40112	Health Insurance	138,264	
40113	Dental Insurance	5,291	
40114	Life Insurance	4,451	
40115	Disability Insurance	3,322	
40124	Long Term Care Insurance	2,876	
40110	Medicare	14,153	
	<b>Printing &amp; Mailing Services</b>		267,750
40210	Printing	127,750	
40213	Postage & Freight- Special Services	140,000	
	<b>Operating Supplies</b>		116,600
40220	Operating Supplies	57,500	
40222	Operating Supplies- Equipment	42,800	
40223	Operating Supplies- Software	16,300	
	<b>Subscription &amp; Data Purchases</b>		1,040
40231	Books, Publications, Subscriptions & Databases	1,040	
	<b>Training &amp; Education</b>		5,500
40330	Training & Education	5,500	
	<b>Utilities</b>		79,475
40440	Internet	79,475	
	<b>Professional Services</b>		1,315,521
40540	Professional Services	1,315,521	
	<b>Aerial Photography</b>		524,594
40741	Aerial Photography	524,594	
	<b>Rentals</b>		11,000
40611	Rental Storage Space	11,000	
	<b>Building &amp; Equipment Maintenance</b>		154,101
40620	Repair & Maintenance- Equipment	154,101	

GL Code	Description	GL Total	Budget Category Total
	<b>Software Maintenance</b>		549,302
40640	Software Maintenance	549,302	
	<b>Other Services</b>		90
40310	Dues & Memberships	90	
	<b>Capital Equipment</b>		221,188
40910	Capital Expenditures	221,188	
	<b>Total</b>	<b>\$ 4,576,289</b>	<b>\$ 4,576,289</b>

## 2020 Budget by Function

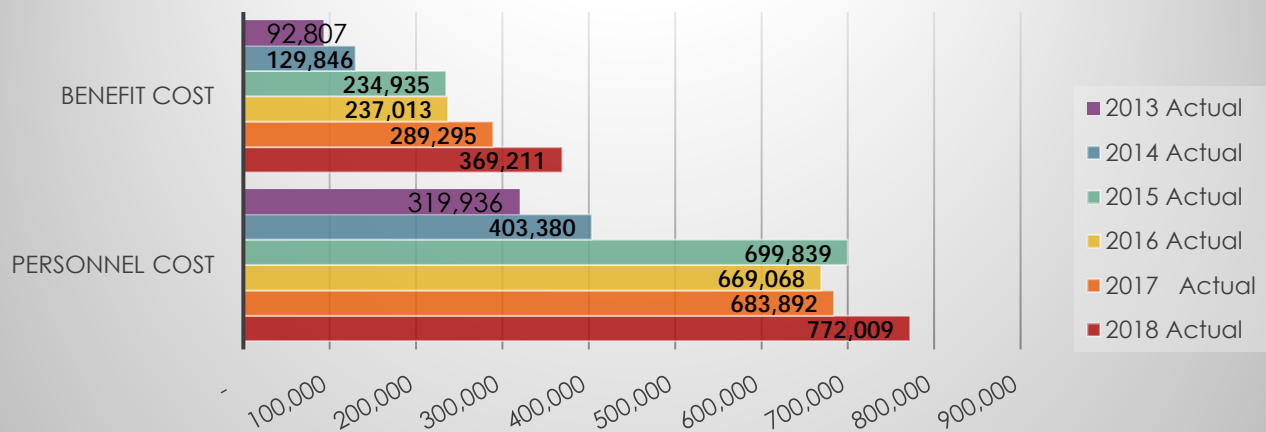


Budget Category	2020 Budget	2019 Budget	2018 Budget	2017 Budget	\$ Change (2019-2020)	% Change (2019-2020)	% of Total Budget
Personnel Cost	986,077	1,001,760	772,009	788,702	(15,683)	-1.57%	21.48%
Benefit Cost	344,050	449,268	369,211	370,070	(105,218)	-23.42%	7.49%
Printing & Mailing Services	267,750	292,120	313,620	279,800	(24,370)	-8.34%	5.83%
Operating Supplies	116,600	165,800	166,610	212,650	(49,200)	-29.67%	2.54%
Subscriptions & Data	1,040	790	910	790	250	31.65%	0.02%
Training & Education	5,500	20,500	32,000	50,000	(15,000)	-73.17%	0.12%
Travel Expenditures	-	-	-	-	-	0.00%	0.00%
Utilities	79,475	80,245	32,300	32,300	(770)	-0.96%	1.73%
Legal Services	-	-	-	-	-	0.00%	0.00%
Professional Services	1,315,521	1,082,730	290,000	71,000	232,791	21.50%	28.65%
Insurance	-	-	-	-	-	0.00%	0.00%
Aerial Photography	524,594	442,297	460,000	215,226	82,297	18.61%	11.43%
Rentals	11,000	10,800	10,800	9,600	200	1.85%	0.24%
Building & Equipment	154,101	82,513	256,500	103,225	71,589	86.76%	3.36%
Software Maintenance	573,938	557,328	913,284	904,306	16,611	2.98%	12.50%
Other Services	90	135	135	90	(45)	-33.33%	0.00%
Capital Equipment	211,788	402,795	561,947	279,900	(191,008)	-47.42%	4.61%
	<u>4,591,524</u>	<u>4,589,079</u>	<u>4,179,326</u>	<u>3,317,658</u>	<u>2,444</u>	<u>0.05%</u>	<u>100%</u>

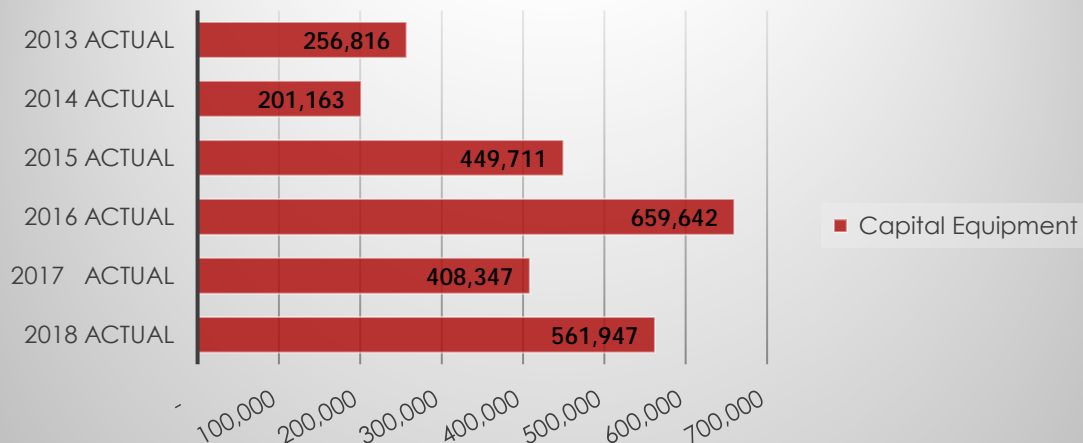
Budget Category	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual
Personnel Cost	772,009	683,892	669,068	699,839	403,380	319,936
Benefit Cost	369,211	289,295	237,013	234,935	129,846	92,807
Printing & Mailing Services	313,620	255,035	262,524	263,969	265,874	342,002
Operating Supplies	166,610	142,112	554,287	159,020	65,603	152,185
Subscriptions & Data Purchases	910	63		386	300	2
Training & Education	32,000	6,072	31,320	6,704	3,489	7,100
Travel Expenditures	-	-				136
Utilities	32,300	30,619	29,907	29,554	29,481	52,522
Legal Services	-	-				
Professional Services	290,000	113,103	91,234	51,004	71,101	77,444
Insurance	-	-		2,926		
Aerial Photography	460,000	-	833,120	185,837	75,740	75,740
Rentals	10,800	10,308	10,077	9,437	9,664	9,516
Building & Equipment	256,500	52,094	105,075	63,414	63,181	23,211
Software Maintenance	913,284	1,206,626	1,332,497	617,689	552,623	346,100
Other Services	135	45	135	90	158	55
Capital Equipment	561,947	408,347	659,642	449,711	201,163	256,816
	<u>\$ 3,197,610</u>	<u>\$ 3,197,610</u>	<u>\$ 4,815,899</u>	<u>\$ 2,774,515</u>	<u>\$ 1,871,603</u>	<u>\$ 1,755,572</u>

Position	2020 Budget	2019 Budget	Net Change
Information Technology Director	1	1	-
Network Manager	1	1	-
Data Visualization Analyst	1	1	-
Database Programmer	2	2	-
CAMA Operations Manager	1	1	-
GIS Coordinator	1	1	-
Network Engineer	1	1	-
Help Desk Application Support	1	1	-
Sr. Help Desk Technician	0	1	(1)
Help Desk Technician	2	1	1
GIS/PACS Technician	3	3	-
<b>Total Net Change</b>	<b>14</b>	<b>14</b>	<b>=</b>

## Personnel & Benefits Historical Actuals



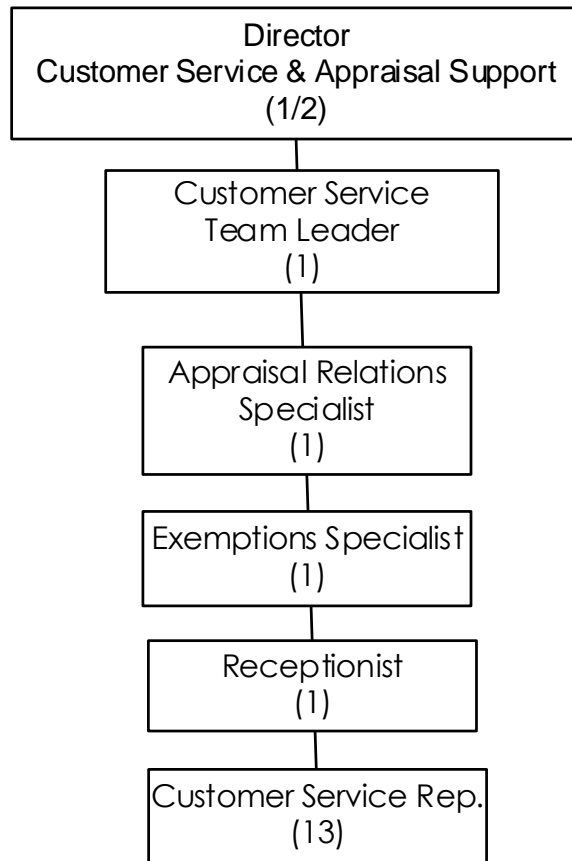
## Capital Equipment Historical Actuals





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## Customer Service



Employee Position	No. of Positions	Position Grade	Hourly Range		Annual Range		Auto Allowance
Director of Customer Service & Appraisal Support	0.5	19	\$47.37	\$66.33	\$98,530	\$137,966	\$ -
Customer Service Team Lead	1	8	\$26.34	\$36.88	\$54,787	\$76,710	\$ -
Appraisal Relations Specialist	1	5	\$20.70	\$28.98	\$43,056	\$60,278	\$ 6,600
Exemptions Specialist	1	5	\$20.70	\$28.98	\$43,056	\$60,278	\$ -
Receptionist	1	2	\$15.77	\$22.09	\$32,802	\$45,947	\$ -
Customer Service Representative	13	2	\$15.77	\$22.09	\$32,802	\$45,947	\$ -

## 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

## Customer Service Goals

	2020 Goals	Output Measure	Efficiency Measure
Customer Service	Enter Exemption (EX) applications	7/hr. Homestead 6/hr. OV65/DP/Tax Deferral 5/hr. Disabled Veteran 2/hr. Absolute 7/hr. Historic	Error rate below 1.5% to meet standards
	Public Contact	7/hr. Counter 16/hr. Phone queue 15/hr. CS email inbox TBD /hr. Notary Services *new*	Error rate below 1.5% to meet standards
	Training: applications & public contact	Crosstrain on phone queue, counter, notary service and the various types of applications: homestead, disabled person, disabled veteran, over-65 and absolutes.	Reduce lead time on application processing. Limited queue in lobby and on phones.
	Appeals	Exemption hearings	100% resolution
	Audit Exemptions	15/hr. Obit report (2018) 11/hr. Different Mail Address (DMA) Report 11/hr. Corelogic Exemption Report Field check absolute exemptions	Error rate below 1.5% to meet standards
	Ownership /Deeds	Back Appraisal Support as project transitions 12/hr. Entry Ownership	Error rate below 1.5% to meet standards

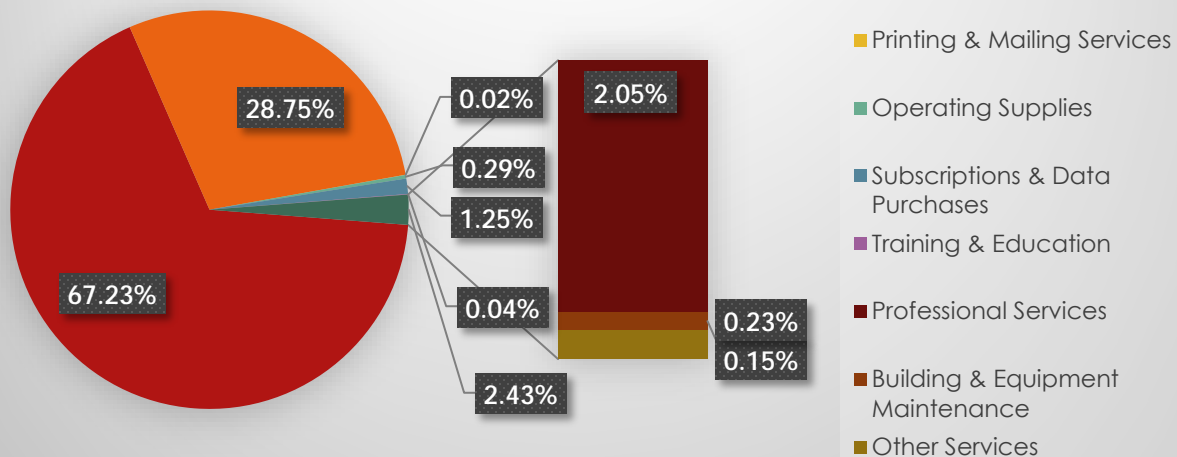
## Customer Service Accomplishments

- 1 Process 24,000 deeds. Assist Appraisal Support with training and quality review.
- 2 Process 37,000 exemption applications.
- 3 Update 6,500 mail addresses.
- 4 Assist 58,500 tax payers via phone, in-person and email including formal hearing reschedules.
- 5 Completed 2016 & 2017 Obit reports.
- 6 Complete missing image audit of 11,472 homestead properties.
- 7 Reviewed 7,600 DMA (different mail address)

## Customer Service 2020 Proposed Budget

<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category Total</u>
	<b>Personnel Costs</b>		819,926
40101	Salaries	669,659	
40107	Overtime	18,667	
40108	Seasonal & Temporary	125,000	
40119	Auto Allowance	6,600	
	<b>Benefit Costs</b>		350,598
40111	Retirement (TCDRS)	71,519	
40128	Retirement (401(a) Plan)	39,733	
40127	Deferred Compensation (457(b) match)	31,786	
40112	Health Insurance	177,768	
40113	Dental Insurance	6,801	
40114	Life Insurance	3,625	
40115	Disability Insurance	4,145	
40124	Long Term Care Insurance	3,698	
40110	Medicare	11,523	
	<b>Printing &amp; Mailing Services</b>		225
40210	Printing	225	
	<b>Operating Supplies</b>		3,500
40220	Operating Supplies	3,500	
	<b>Subscription &amp; Data Purchases</b>		15,208
40231	Books, Publications, Subscriptions & Databases	15,208	
	<b>Training &amp; Education</b>		500
40330	Training & Education	500	
	<b>Professional Services</b>		25,000
40540	Professional Services	25,000	
	<b>Building &amp; Equipment Maintenance</b>		1,834
40620	Repair & Maintenance- Equipment	1,834	
	<b>Other Services</b>		2,855
40310	Dues & Memberships	355	
40750	Deed Copies	2,500	
<b>Total</b>		<b>1,219,646</b>	<b>1,219,646</b>

## 2020 Budget by Category

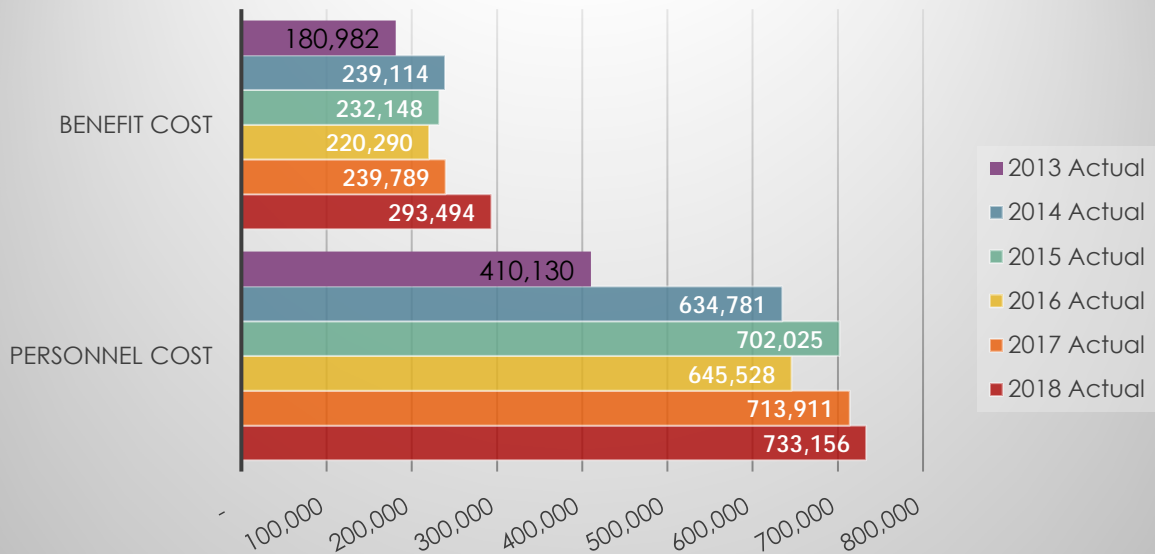


Budget Category	2020 Budget	2019 Budget	2018 Budget	2017 Budget	\$ Change (2019-2020)	% Change (2019-2020)
Personnel Cost	819,926	752,311	757,849	715,825	67,615	8.99%
Benefit Cost	350,598	421,187	436,425	404,721	(70,589)	-16.76%
Printing & Mailing Services	225	225	125	50	-	0.00%
Operating Supplies	3,500	3,500	3,000	3,000	-	0.00%
Subscriptions & Data Purchases	15,208	14,780	16,670	15,948	428	2.90%
Training & Education	500	500	500	250	-	0.00%
Travel Expenditures	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	0.00%
Legal Services	-	-	-	-	-	0.00%
Professional Services	25,000	135,000	135,000	-	(110,000)	-81.48%
Insurance	-	-	-	-	-	0.00%
Aerial Photography	-	-	-	-	-	0.00%
Rentals	-	-	-	-	-	0.00%
Building & Equipment Maintenance	1,834	1,516	1,516	1,516	318	21.00%
Software Maintenance	-	-	-	-	-	0.00%
Other Services	2,855	2,855	2,500	2,500	-	0.00%
Capital Equipment	-	-	-	-	-	0.00%
	<u>1,219,646</u>	<u>1,331,874</u>	<u>1,353,585</u>	<u>1,143,809</u>	<u>(112,228)</u>	<u>-8.43%</u>

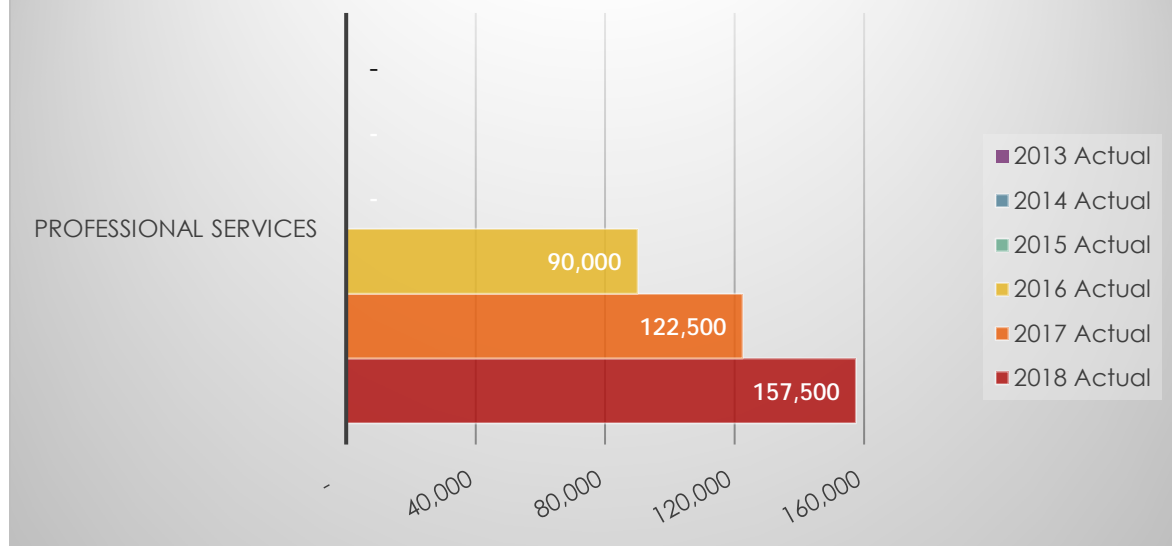
Budget Category	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual
Personnel Cost	733,156	713,911	645,528	702,025	634,781	410,130
Benefit Cost	293,494	239,789	220,290	232,148	239,114	180,982
Printing & Mailing Services	217	210	200	39	653	103
Operating Supplies	1,836	5,966	6,500	2,622	2,189	866
Subscriptions & Data Purchases	15,286	14,491	14,833	16,072	7,497	1,727
Training & Education	475	200	250	-	-	160
Travel Expenditures	-	-	-	-	99	-
Utilities	-	-	-	-	-	-
Legal Services	-	-	-	-	-	-
Professional Services	157,500	122,500	90,000	-	-	-
Insurance	-	-	3,893	5,102	3,056	(4)
Aerial Photography	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Building & Equipment Maintenance	1,573	1,346	1,516	1,176	1,444	-
Software Maintenance	-	-	-	-	-	-
Other Services	2,645	2,855	2,000	-	274	-
Capital Equipment	-	-	-	-	3,162	-
	<u>1,101,269</u>	<u>1,101,269</u>	<u>985,011</u>	<u>959,184</u>	<u>892,268</u>	<u>593,964</u>

Position	2020 Budget	2019 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><u>Total Net Change</u></b>	<b><u>17.5</u></b>	<b><u>17.5</u></b>	<b><u>-</u></b>

## Personnel & Benefits Historical Actuals



## Professional Services Historical Actuals

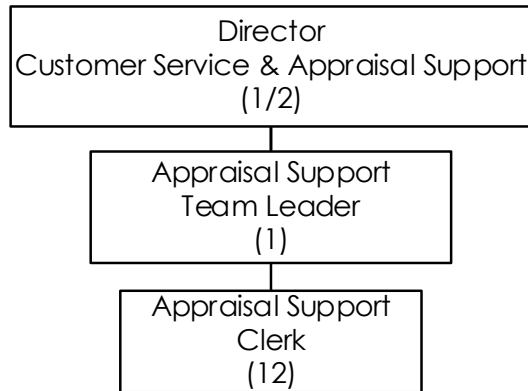


The District began using an outsourced call center in 2016 to cover more routine calls during high volume periods.



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# Appraisal Support



Employee Position	No. of Positions	Position Grade	Hourly Range	Annual Range	Auto Allowance
Director of Customer Service & Appraisal Support	0.5	19	\$47.37 - \$66.33	\$98,530 - \$137,966	\$ -
Appraisal Support Team Lead	1	8	\$26.34 - \$36.88	\$54,787 - \$76,710	\$ -
Appraisal Support Clerk	12	2	\$15.77 - \$22.09	\$32,802 - \$45,947	\$ -

## 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

## Appraisal Support Goals

Dept.	2020 Goals	Output Measure	Efficiency Measure
Appraisal Support	Draw all plans on system before Appraisers go to the field	1/hr. New 3/hr. Remodel 9/hr. Copy 8/hr. My Permit Now 1/hr. Master plan	Error rate below 1.5% to meet standards
	Research and enter building permits, mechanic liens & sales	28/hr. Building Permits 13/hr. Mechanic Liens 35/hr. Sales	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	5/hr. Entry 35/hr Scan 50/hr. Extension Request	Error rate below 1.5% to meet standards
	Enter Special Inventory Tax Statements & Declarations	20/hr. Special Inventory Tax Statements	Error rate below 1.5% to meet standards
	Transition Ownership/Deed processing from Customer Service Assist Customer Service with Homestead applications	12/hr. Entry Ownership 7/hr. Homestead	Error rate below 1.5% to meet standards
	Complete Appeals Season	10/hr. ARB hearing data entry 40/hr. Hearing by Affidavit (topline) 95/hr. Certified letters 40/hr. Appointment of agent	Error rate below 1.5% to meet standards

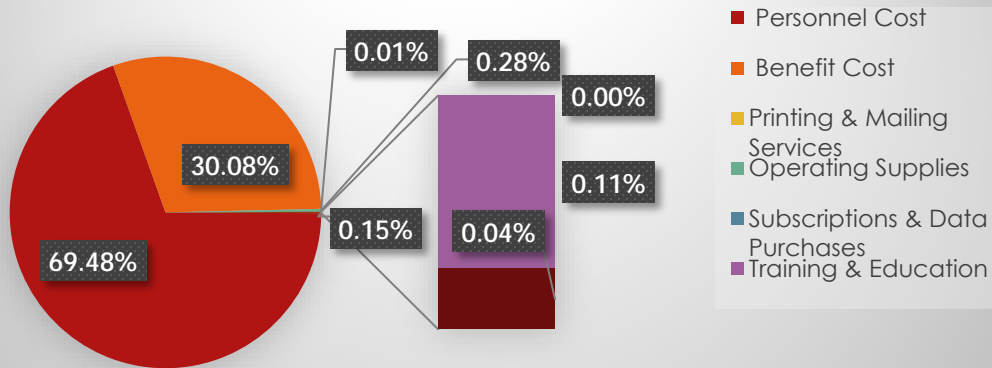
## Appraisal Support Accomplishments

- 1 Complete 14,000 plans & my permit now and 513 master plans
- 2 Research & enter 18,800 building permits and mechanic liens. Enter 26,800 sales
- 3 Enter 3200 new set ups for BPP and 44,000 changes/updates
- 4 Enter 7000 BPP renditions, 5,700 extension request and scan 26,000 BPP renditions
- 5 Enter 3,500 Special Inventory Tax Statements & Declarations
- 6 Enter 17,250 deeds and 2,300 homestead applications
- 7 Enter 28,000 protests, 12,600 land informals, 6,700 hearings, 13,875 topline & 48,000 appointment of agent

## Appraisal Support 2020 Proposed Budget

<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category Total</u>
	<b>Personnel Costs</b>		622,959
40101	Salaries	450,879	
40107	Overtime	22,080	
40108	Seasonal & Temporary	150,000	
	<b>Benefit Costs</b>		269,715
40111	Retirement (TCDRS)	54,079	
40128	Retirement (401(a) Plan)	30,044	
40127	Deferred Compensation (457(b) match)	24,035	
40112	Health Insurance	138,264	
40113	Dental Insurance	5,290	
40114	Life Insurance	2,740	
40115	Disability Insurance	3,674	
40124	Long Term Care Insurance	2,876	
40110	Medicare	8,713	
	<b>Printing &amp; Mailing Services</b>		125
40210	Printing	125	
	<b>Operating Supplies</b>		2,500
40220	Operating Supplies	2,500	
	<b>Training &amp; Education</b>		1,000
40330	Training & Education	1,000	
	<b>Professional Services</b>		1,000
40540	Professional Services	1,000	
	<b>Other Services</b>		350
40310	Dues & Memberships	350	
<b><u>Total</u></b>		<b><u>897,649</u></b>	<b><u>897,649</u></b>

## 2020 Budget by Function



Budget Category	2020 Budget	2019 Budget	2018 Budget	2017 Budget	\$ Change	% Change
Personnel Cost	622,959	728,893	727,771	799,826	(105,934)	-14.53%
Benefit Cost	269,715	408,367	407,724	459,786	(138,652)	-33.95%
Printing & Mailing Services	125	125	125	50	-	0.00%
Operating Supplies	2,500	2,500	2,500	2,500	-	0.00%
Subscriptions & Data Purchases	-	-	190	-	-	0.00%
Training & Education	1,000	1,000	1,000	2,500	-	0.00%
Travel Expenditures	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	0.00%
Legal Services	-	-	-	-	-	0.00%
Professional Services	1,000	-	1,000	-	1,000	100.00%
Insurance	-	-	-	-	-	0.00%
Aerial Photography	-	-	-	-	-	0.00%
Rentals	-	-	-	-	-	0.00%
Building & Equipment Maintenance	-	-	-	-	-	0.00%
Software Maintenance	-	-	-	-	-	0.00%
Other Services	350	350	135	90	-	0.00%
Capital Equipment	-	-	-	-	-	0.00%
<b>Total</b>	<b>897,649</b>	<b>1,141,235</b>	<b>1,140,445</b>	<b>1,264,752</b>	<b>(243,585)</b>	<b>-21.34%</b>

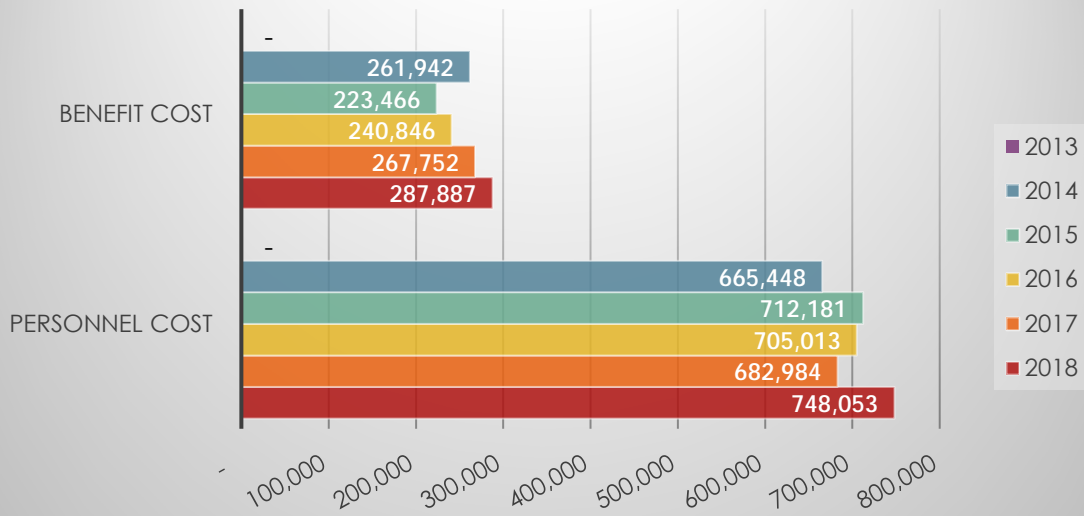
Budget Category	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual
Personnel Cost	748,053	682,984	705,013	712,181	665,448	-
Benefit Cost	287,887	267,752	240,846	223,466	261,942	-
Printing & Mailing Services	116	120	68	38	91	-
Operating Supplies	437	890	669	1,108	2,383	-
Subscriptions & Data	-	-	-	60	-	-
Training & Education	-	100	596	1,610	1,790	-
Travel Expenditures	-	-	-	333	-	-
Utilities	-	-	-	-	-	-
Legal Services	-	-	-	-	-	-
Professional Services	706	-	-	-	-	-
Insurance	-	-	-	-	8,756	-
Aerial Photography	-	-	-	-	-	-
Rentals	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Software Maintenance	-	-	-	-	-	-
Other Services	204	334	158	90	190	-
Capital Equipment	-	-	-	-	-	-
	<u>1,037,403</u>	<u>952,180</u>	<u>947,351</u>	<u>938,886</u>	<u>940,599</u>	<u>-</u>

\* 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	2020 Budget	2019 Budget	Net Change
Director of Customer Service & Appraisal Support	0.5	0.5	-
Appraisal Support Team Lead	1	1	-
ARB Support Clerk	0	1	(1)
QC Specialist	0	1	(1)
Appraisal Support Clerk	12	13	(1)
<b>Total Net Change</b>	<b>13.5</b>	<b>16.5</b>	<b>(3.0)</b>

The 3 positions removed from Appraisal Support are now classified in the Admin Department as ARB Support Clerks

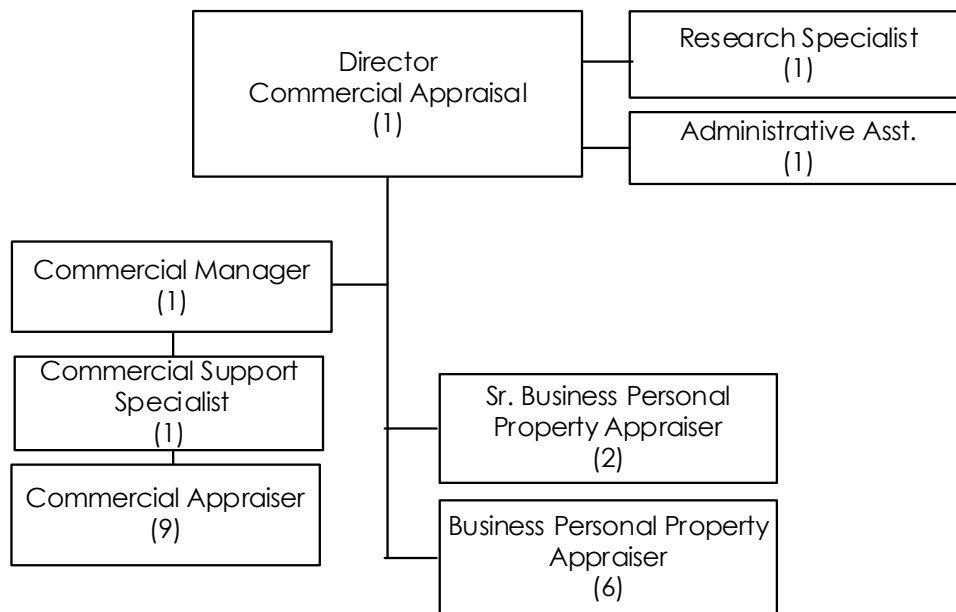
## Personnel & Benefits Historical Actuals





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# Commercial & Personal Property Appraisal



Employee Position	No. of Positions	Position Grade	Hourly Range	Annual Range	Auto Allowance
Director Commercial & Personal Property Appraisal	1	20	\$52.30 - \$73.23	\$108,784.00 - \$152,318.40	\$ 6,600
Commercial Manager	1	12	\$33.04 - \$46.26	\$68,723.20 - \$96,220.80	\$ 6,600
Commercial Research Specialist	1	10	\$29.55 - \$41.38	\$61,464.00 - \$86,070.40	\$ 6,600
Commercial Appraiser	6	8	\$26.34 - \$36.88	\$54,787.20 - \$76,710.40	\$ 6,600
Commercial Appraiser	3	6	\$23.40 - \$32.77	\$48,672.00 - \$68,161.60	\$ 6,600
Sr. Personal Property Appraiser	1	7	\$25.19 - \$35.27	\$52,395.20 - \$73,361.60	\$ 6,600
Sr. Personal Property Appraiser	1	7	\$25.19 - \$35.27	\$52,395.20 - \$73,361.60	\$ -
Personal Property Appraiser	6	5	\$20.70 - \$28.98	\$43,056.00 - \$60,278.40	\$ 6,600
Commercial Appraisal Support Specialist	1	5	\$20.70 - \$28.98	\$43,056.00 - \$60,278.40	\$ -
Administrative Assistant	1	4	\$19.52 - \$27.33	\$40,601.60 - \$56,846.40	\$ -

## 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

## Commercial & Personal Property Appraisal Goals

Dept.	2020 Goals	Output Measure	Efficiency Measure
Commercial & Personal Property Appraisal	Work with the litigation department to enhance the efficiency in which commercial litigation is processed through scheduling of settlement conferences and mediation.	How many lawsuits 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 "multiple year" lawsuits.
	Continue to foster cross portfolio training of Commercial Appraisers and BPP staff.	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 additional work responsibilities. Minimal shuffling in Commercial ARB panels.
	Streamline the creation of arbitration evidence and evenly distribute workload between appraisal staff.	Staff hours spent preparing and presenting commercial evidence for arbitration hearings.	Staff is available to dedicate more time to field work and special projects which will make the commercial values and data more accurate.
	Fill open Commercial and BPP positions.	Additional staff.	Maintain accurate and equitable values while managing the increased volume of ARB hearings, arbitrations, litigation and field work.
	Begin field work in early October.	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.
	Substantially complete the scanning and imaging of all "paper file" documents into electronic format for easier retrieval and use during	Remaining number of unscanned files.	Reduce the number and need of filing cabinets required to store data and it will make retrieving the data much more efficient and productive.
	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.
	Create and maintain excel database of new market leases.	More accurate and supportable market based models.	Use market trends and "actuals" to more accurately and efficiently build income based commercial models.
	Continue to enhance maps to identify trends, property comps, protested properties, etc.	Refine Ezra maps 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.
	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.
	Work in cooperation with True Prodigy to develop a more user friendly and functional CAMA system.	Attend meetings as necessary with True Prodigy.	A new CAMA system utilizing the newest technology and enhanced data visualization. This will help appraisers in tracking, analyzing and visualizing property data.

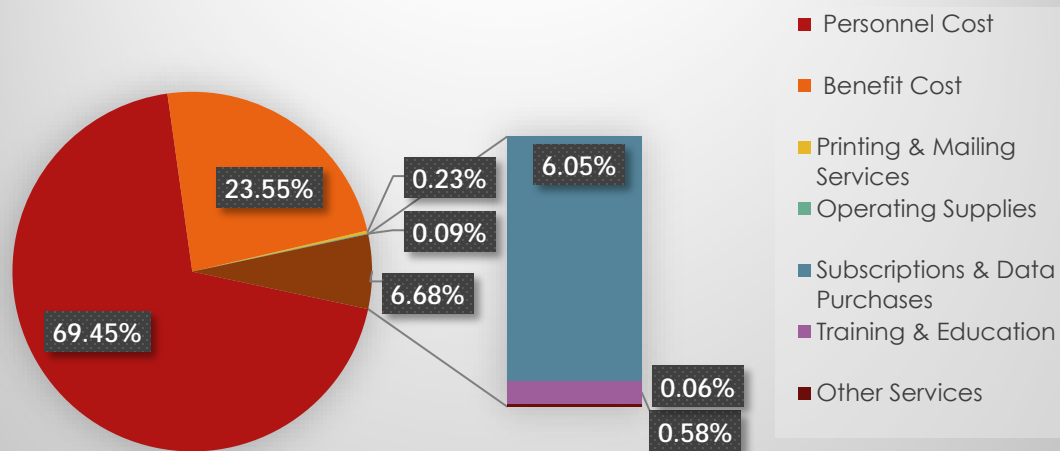
## Commercial & Personal Property Appraisal Accomplishments

- 1 Published the industry leading Commercial Evidence Book for the fourth year in a row. The Commercial Evidence Book proved highly beneficial in defending property values during informal and formal hearings.
- 2 Settled 665 lawsuits totaling nearly \$22.3 Billion in lawsuit volume with an average value change of 6.9%.
- 3 Completed a record number of 234 arbitrations.
- 4 Continued to cross train BPP staff to assist with Commercial informal and formal meetings for the fourth year in a row.
- 5 Spoke or presented at several industry events and conferences to educate and inform the public and other appraisal districts.
- 6 The Commercial team worked together to complete thousands of formal hearings and certified on time despite being understaffed.
- 7 Successfully utilized the online agent portal during informal meetings to settle over \$30.0 Billion in commercial value.

## Commercial & Personal Property Appraisal 2020 Proposed Budget

<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category Total</u>
	<b>Personnel Costs</b>		1,496,766
40101	Salaries	1,365,866	
40107	Overtime	5,500	
40119	Auto Allowance	125,400	
	<b>Benefit Costs</b>		507,491
40111	Retirement (TCDRS)	122,928	
40128	Retirement (401(a) Plan)	68,293	
40127	Deferred Compensation (457(b) match)	54,635	
40112	Health Insurance	217,272	
40113	Dental Insurance	8,313	
40114	Life Insurance	6,228	
40115	Disability Insurance	5,498	
40124	Long Term Care Insurance	4,519	
40110	Medicare	19,805	
	<b>Printing &amp; Mailing Services</b>		5,000
40210	Printing	5,000	
	<b>Operating Supplies</b>		2,000
40220	Operating Supplies	2,000	
	<b>Subscription &amp; Data Purchases</b>		130,351
40231	Books, Publications, Subscriptions & Databases	130,351	
	<b>Training &amp; Education</b>		12,500
40330	Training & Education	12,500	
	<b>Other Services</b>		1,200
40310	Dues & Memberships	1,200	
<b><u>Total</u></b>		<b><u>2,155,308</u></b>	<b><u>2,155,308</u></b>

## 2020 Budget by Function

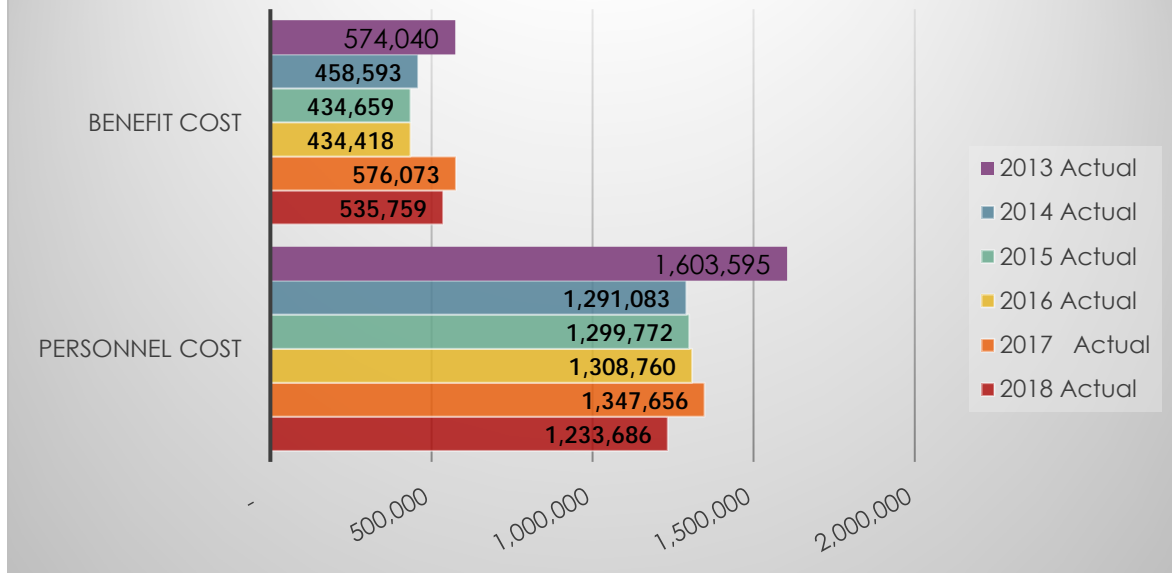


Budget Category	2020 Budget	2019 Budget	2018 Budget	2017 Budget	\$ Change	% Change
Personnel Cost	1,496,766	1,377,238	1,383,893	1,556,760	119,528	8.68%
Benefit Cost	507,491	626,724	629,280	715,633	(119,232)	-19.02%
Printing & Mailing Services	5,000	5,000	3,700	750	-	0.00%
Operating Supplies	2,000	2,500	2,000	2,000	(500)	-20.00%
Subscriptions & Data Purchases	130,351	117,487	100,490	76,755	12,864	10.95%
Training & Education	12,500	12,500	8,000	8,000	-	0.00%
Travel Expenditures	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	0.00%
Legal Services	-	-	-	-	-	0.00%
Professional Services	-	-	-	-	-	0.00%
Insurance	-	-	-	-	-	0.00%
Aerial Photography	-	-	-	-	-	0.00%
Rentals	-	-	-	-	-	0.00%
Building & Equipment Maintenance	-	-	-	-	-	0.00%
Software Maintenance	-	-	-	-	-	0.00%
Other Services	1,200	1,200	1,500	1,035	-	0.00%
Capital Equipment	-	-	-	-	-	0.00%
<b>Total</b>	<b>2,155,308</b>	<b>2,142,649</b>	<b>2,128,863</b>	<b>2,360,934</b>	<b>12,660</b>	<b>0.59%</b>

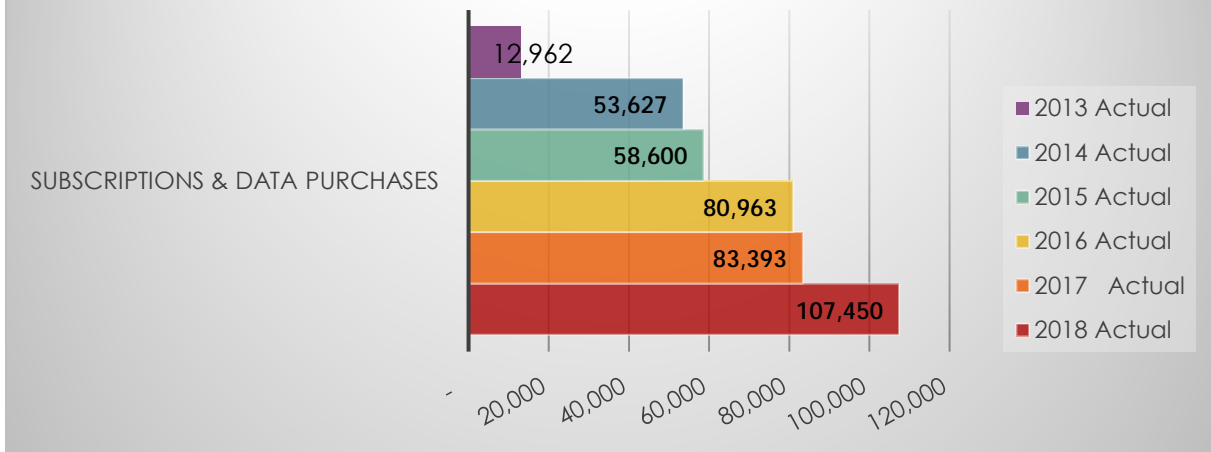
Budget Category	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual
Personnel Cost	1,233,686	1,347,656	1,308,760	1,299,772	1,291,083	1,603,595
Benefit Cost	535,759	576,073	434,418	434,659	458,593	574,040
Printing & Mailing Services	3,678	4,866	195	701	415	478
Operating Supplies	1,526	2,314	1,221	1,487	1,788	1,191
Subscriptions & Data	107,450	83,393	80,963	58,600	53,627	12,962
Training & Education	9,619	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	1,138	923	1,322	935	998	1,174
Capital Equipment	-	-	-	-	-	-
	<u>1,892,856</u>	<u>2,027,938</u>	<u>1,835,007</u>	<u>1,803,809</u>	<u>1,811,265</u>	<u>2,204,131</u>

Position	2020 Budget	2019 Budget	Net Change
Director Commercial & Personal Property Appraisal	1	1	-
Commercial Manager	1	1	-
Research Specialist	1	1	-
Commercial Appraiser	9	7	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>22</b>	<b>20</b>	<b>2.0</b>

## Personnel & Benefits Historical Actuals



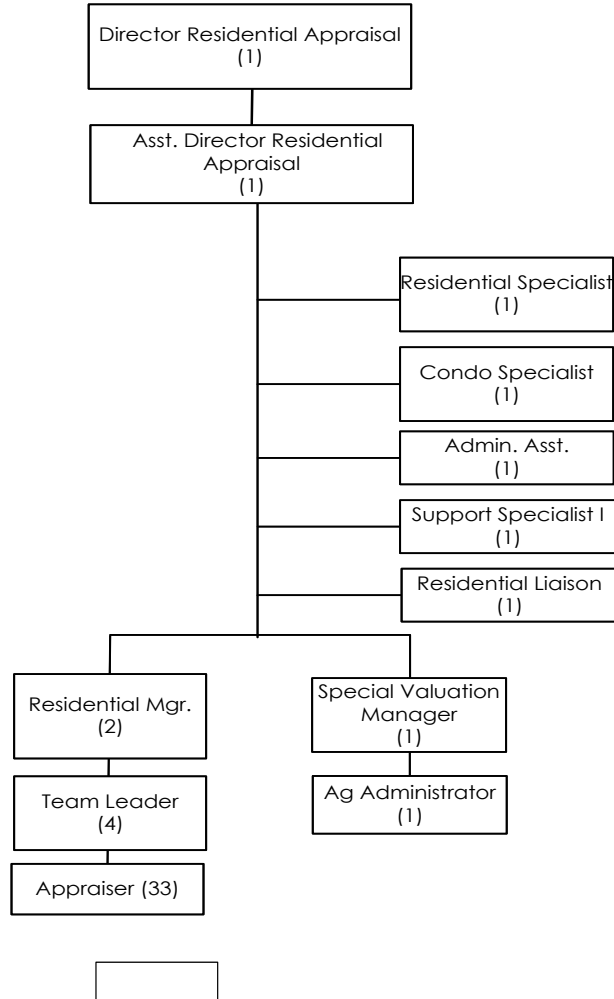
## Subscription & Data Historical Actuals





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# Residential Appraisal



Employee Position	No. of Positions	Position Grade	Hourly Range	Annual Range	Auto Allowance
Director of Residential Appraisal	1	20	\$52.30 - \$73.23	\$108,784.00 - \$152,318.40	\$ 6,600
Asst. Director of Residential Appraisal	1	18	\$44.83 - \$62.77	\$93,246.40 - \$130,561.60	\$ 6,600
Residential Manager	2	12	\$33.04 - \$46.26	\$68,723.20 - \$96,220.80	\$ 6,600
Special Valuation Manager	1	10	\$29.55 - \$41.38	\$61,464.00 - \$86,070.40	\$ 6,600
Residential Specialist	1	10	\$29.55 - \$41.38	\$61,464.00 - \$86,070.40	\$ 6,600
Condo Specialist	1	8	\$26.34 - \$36.88	\$54,787.20 - \$76,710.40	\$ 6,600
Residential Liaison	1	8	\$26.34 - \$36.88	\$54,787.20 - \$76,710.40	\$ 6,600
Residential Team Lead	4	8	\$26.34 - \$36.88	\$54,787.20 - \$76,710.40	\$ 6,600
Residential Appraiser	33	5	\$20.70 - \$28.98	\$43,056.00 - \$60,278.40	\$ 6,600
Administrative Assistant	1	4	\$19.52 - \$27.33	\$40,601.60 - \$56,846.40	\$ -
Ag Administrator	1	3	\$18.94 - \$26.52	\$39,395.20 - \$55,161.60	\$ -
Support Specialist	1	2	\$15.77 - \$22.09	\$32,801.60 - \$45,947.20	\$ -

## 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

## Residential Appraisal Goals

Dept.	2020 Goals	Output Measure	Efficiency Measure
Residential Appraisal	Prepare for software conversion: test on-line platforms, software applications, guidelines, etc. that True Prodigy has made available and review property records for accuracy.	Thorough beta testing will be performed on new CAMA software. Current TCAD error reports will be utilized to correct property records.	The elimination of bugs will allow for a smoother software conversion.
	Expand on card-by-card appraisal to parcels without images and not field checked within the last three years. Appraisal areas to be reviewed M, R, P, and F.	Progress will be monitored through the PACS Mobile QC module, PACS permit tracking and current "No Image" spreadsheet.	A valuation model with current data provides a more accurate, fair and equitable appraisal roll.
	Collect/record builder information, plans, etc. and verify information in CAMA database is accurate.	Properties to be identified in PACS (recent enhancement).	Minimize discrepancies in homogeneous market segments; ensuring equitable valuation.
	Complete site development analysis to other appraisal areas within the city of Austin; study market data for site valuation model.	Properties to be identified by a zoning code (ex: SF-1) in PACS. Additional information to be included in valuation manual and/or nbhd write-ups.	Ensure TCAD reflects current local market conditions.
	Cross-train appraisers on all types of residential properties.	Monitor progression through one-on-one training with specialist(s).	Multi-skilled team with an even work load.

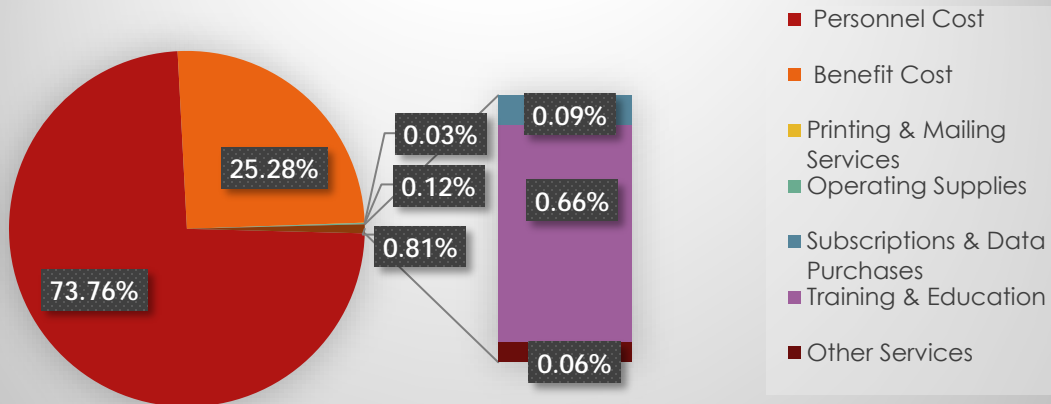
## Residential Appraisal Accomplishments

- 1 Comprehensive condition (CDU) audit of approximately 16,000 parcels, encompassing entire county.
- 2 Implemented new procedures for residential inventory properties. Approximately 98% of inventory properties were noticed at special inventory value; providing a more accurate appraisal roll.
- 3 Adjusted 01 cost tables to reflect current market trends.
- 4 Analysis was performed to identify site development standards (min 5,750 lot size) properties in appraisal areas X, Y, Z, E, D, F, K and L.
- 5 An average of 1,800 e-files worked per day, resulting in over 55,000 informals over 31 working days (7 weeks).
- 6 An effective new formal process was implemented which included all appraisers completing dockets in a timely manner.

## Residential Appraisal 2020 Proposed Budget

GL Code	Description	GL Total	Budget Category Total
	<b>Personnel Costs</b>		3,066,547
40101	Salaries	2,689,547	
40107	Overtime	80,000	
40119	Auto Allowance	297,000	
	<b>Benefit Costs</b>		1,051,108
40111	Retirement (TCDRS)	242,653	
40128	Retirement (401 (a) Plan)	134,807	
40127	Deferred Compensation (457(b) match)	107,846	
40112	Health Insurance	474,048	
40113	Dental Insurance	18,137	
40114	Life Insurance	12,294	
40115	Disability Insurance	12,369	
40124	Long Term Care Insurance	9,860	
40110	Medicare	39,094	
	<b>Printing &amp; Mailing Services</b>		1,200
40210	Printing	1,200	
	<b>Operating Supplies</b>		5,000
40220	Operating Supplies	5,000	
	<b>Subscription &amp; Data Purchases</b>		3,725
40231	Books, Publications, Subscriptions & Databases	3,725	
	<b>Training &amp; Education</b>		27,500
40330	Training & Education	27,500	
	<b>Other Services</b>		2,500
40310	Dues & Memberships	2,500	
<b>Total</b>		<b>4,157,580</b>	<b>4,157,580</b>

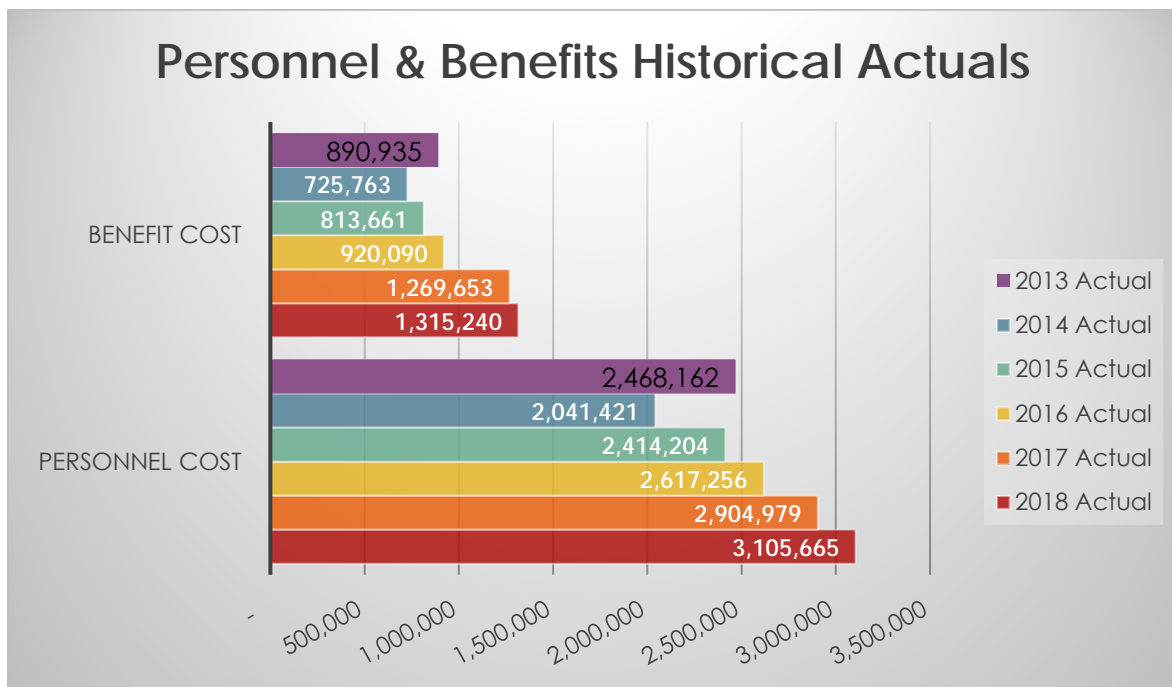
### 2020 Budget by Function



Budget Category	2020 Budget	2019 Budget	2018 Budget	2017 Budget	\$ Change	% Change
Personnel Cost	3,066,547	3,018,919	2,971,292	2,884,769	47,628	1.58%
Benefit Cost	1,051,108	1,399,937	1,415,570	1,381,105	(348,830)	-24.92%
Printing & Mailing Services	1,200	1,200	1,200	1,200	-	0.00%
Operating Supplies	5,000	5,000	6,500	5,000	-	0.00%
Subscriptions & Data Purch	3,725	2,725	4,895	1,725	1,000	36.70%
Training & Education	27,500	27,500	15,000	10,000	-	0.00%
Travel Expenditures	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	0.00%
Legal Services	-	-	-	-	-	0.00%
Professional Services	-	-	-	-	-	0.00%
Insurance	-	-	-	-	-	0.00%
Aerial Photography	-	-	-	-	-	0.00%
Rentals	-	-	-	-	-	0.00%
Building & Equipment Maintenance	-	-	-	-	-	0.00%
Software Maintenance	-	-	-	-	-	0.00%
Other Services	2,500	2,500	2,500	2,115	-	0.00%
Capital Equipment	-	-	-	-	-	0.00%
<b>Total</b>	<b><u>4,157,580</u></b>	<b><u>4,457,781</u></b>	<b><u>4,416,957</u></b>	<b><u>4,285,914</u></b>	<b><u>(300,202)</u></b>	<b><u>-6.73%</u></b>

Budget Category	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual
Personnel Cost	3,105,665	2,904,979	2,617,256	2,414,204	2,041,421	2,468,162
Benefit Cost	1,315,240	1,269,653	920,090	813,661	725,763	890,935
Printing & Mailing Services	572	665	970	1,123	1,120	159
Operating Supplies	2,685	3,657	4,956	3,628	4,369	4,717
Subscriptions & Data Purchases	820	1,878	1,217	2,148	1,518	2,645
Training & Education	21,427	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	2,223	2,133	2,358	2,360	2,650	2,415
Capital Equipment	-	-	-	-	-	-
	<b><u>4,448,631</u></b>	<b><u>4,209,004</u></b>	<b><u>3,560,679</u></b>	<b><u>3,246,838</u></b>	<b><u>2,786,234</u></b>	<b><u>3,389,515</u></b>

Position	2020 Budget	2019 Budget	Net Change
Director Residential Appraisal	1	1	-
Assistant Director Residential Appraisal	1	1	-
Residential Manager	2	2	-
Residential Specialist	1	1	-
Condo Specialist	1	1	-
Special Valuation Manager	1	1	-
Residential Liaison	1	1	-
Residential Team Lead	4	4	-
Sr. Residential Appraiser	0	1	(1)
Residential Appraiser	33	30	3
Administrative Assistant	1	1	-
Ag Administrator	1	1	-
Support Specialist	1	1	-
<b>Total Net Change</b>	<b>48</b>	<b>46</b>	<b>2.0</b>



# **Appraisal Review Board (ARB)**

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

## Appraisal Review Board (ARB)

When the Texas Legislature enacted the Texas Property Tax Code, they realized the need to have an administrative remedy, outside of district court, for property owners to address concerns relating to the appraisal district's determination of market values. The answer was the establishment of Appraisal Review Boards (ARB). The ARB is an independent, impartial group of citizens authorized to resolve disputes between taxpayers and the appraisal district.

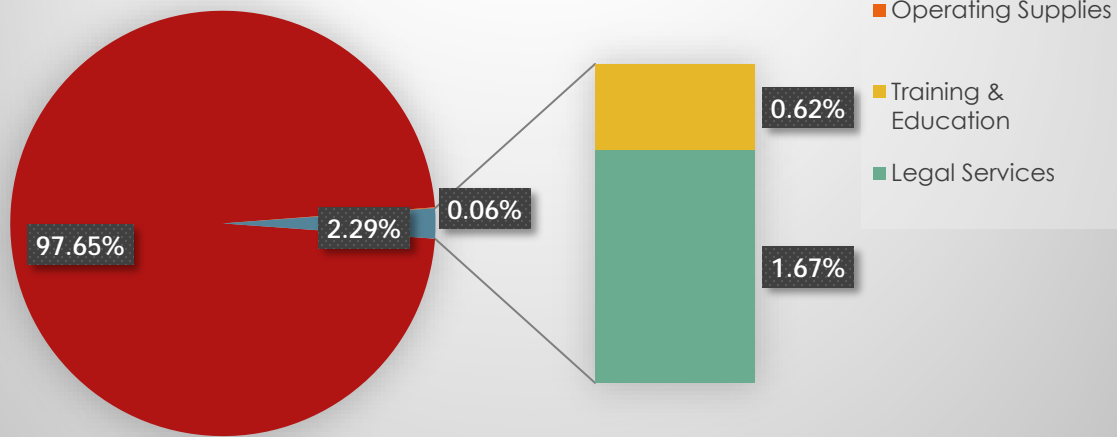
ARB members are appointed by the Local Administrative District Judge for two- year terms. At the end of their term, and ARB member may reapply for another period of two years for a total of three consecutive two-year terms. To qualify for service on the ARB, an individual must be a resident of Travis County for at least two years before taking office. No employees or offices of the appraisal district or any taxing unit within Travis County, past or present, may sit on the ARB. The individuals cannot be closely related to any tax agent or tax appraiser within the appraisal district boundaries.

For cost savings purposes, the ARB meets at the appraisal district office; however, it is not controlled by the appraisal district and is a separate authoritative body. The ARB has no role in the day-to-day operations of the appraisal office or in appraising property. The ARB only has authority over protests submitted to it. Only in resolving taxpayer protests can the ARB make changes or set a value on its own. Such a change only affects the property in question and decisions are binding only for the year in question.

### Appraisal Review Board (ARB) 2020 Proposed Budget

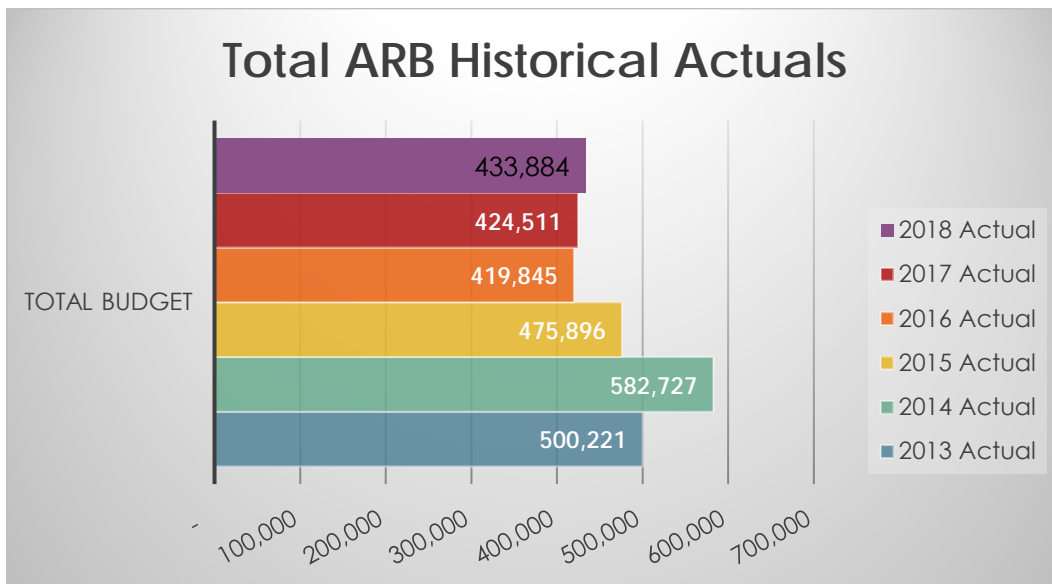
<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category Total</u>
	<b>Personnel Costs</b>		1,172,175
40101	Salaries	1,172,175	
	<b>Operating Supplies</b>		750
40220	Operating Supplies	750	
	<b>Subscription &amp; Data Purchases</b>		900
40231	Books, Publications, Subscriptions & Databases	900	
	<b>Training &amp; Education</b>		7,500
40330	Training & Education	7,500	
	<b>Legal Services</b>		20,000
40510	Attorney & Court Costs	20,000	
<b>Total</b>		<b>1,201,325</b>	<b>1,201,325</b>

## 2020 Budget by Function



Budget Category	2020 Budget	2019 Budget	2018 Budget	2017 Budget	\$ Change	% Change
Personnel Cost	1,172,175	235,675	235,675	312,700	936,500	397.37%
Benefit Cost	-	-	-	-	-	0.00%
Printing & Mailing Services	-	-	-	-	-	0.00%
Operating Supplies	750	500	500	1,020	250	50.00%
Subscriptions & Data Purch	900	825	-	-	75	9.09%
Training & Education	7,500	7,500	7,500	13,190	-	0.00%
Travel Expenditures	-	-	-	-	-	0.00%
Utilities	-	-	-	-	-	0.00%
Legal Services	20,000	12,750	12,750	12,750	7,250	56.86%
Professional Services	-	-	-	-	-	0.00%
Insurance	-	-	-	-	-	0.00%
Aerial Photography	-	-	-	-	-	0.00%
Rentals	-	-	-	-	-	0.00%
Building & Equipment Maintenance	-	-	-	-	-	0.00%
Software Maintenance	-	-	-	-	-	0.00%
Other Services	-	-	-	-	-	0.00%
Capital Equipment	-	-	-	-	-	0.00%
	<u>1,201,325</u>	<u>257,250</u>	<u>256,425</u>	<u>339,660</u>	<u>944,075</u>	<u>366.99%</u>

Budget Category	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual
Personnel Cost	392,520	398,430	406,896	458,101	558,832	485,359
Benefit Cost	-	-	-	-	-	-
Printing & Mailing Services	-	-	-	-	100	-
Operating Supplies	1,514	1,756	1,252	1,375	772	789
Subscriptions & Data	-	-	-	-	-	-
Training & Education	3,850	6,220	1,225	2,295	8,670	2,430
Travel Expenditures	220	-	-	1,360	-	-
Utilities	-	-	-	-	-	-
Legal Services	35,780	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	-	-	-	-	-	-
	<u>433,884</u>	<u>424,511</u>	<u>419,845</u>	<u>475,896</u>	<u>582,727</u>	<u>500,221</u>



#### ARB Membership:

	2020 Proposed	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
Regular Members	N/A	20	18	22	27	30
Auxiliary Members	N/A	130	57	18	8	8
Total Membership	150	150	75	40	35	38



# Statistical Information

## Demographic & Economic Statistics

FY 2009-2018

Fiscal Year	Travis County Population <sup>(1)</sup>	Travis County Personal Income (In Thousands) <sup>(2)</sup>	Travis County Per Capita Personal Income	Single Family Home Sales in the Austin Area <sup>(3)</sup>	Average Home Price in the Austin Area <sup>(3)</sup>	Travis County Unemployment Rate <sup>(4)</sup>
2009	1,008,345	42,990,575	42,635	19,193	236,653	7.2%
2010	1,024,266	46,050,515	44,960	20,494	243,698	6.6%
2011	1,049,873	51,649,527	49,176	20,454	251,118	6.7%
2012	1,076,119	58,575,379	54,432	23,976	260,638	5.2%
2013	1,108,403	60,573,380	54,432	29,424	283,723	5.0%
2014	1,141,655	66,073,760	57,875	29,718	302,886	4.1%
2015	1,173,051	68,910,056	58,744	31,353	323,850	3.2%
2016	1,209,415	72,020,114	59,550	32,286	345,008	3.4%
2017	1,242,674	76,306,161	61,405	33,407	365,046	2.8%
2018	1,273,741	Data not available		34,686	379,822	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 2018

Rank	Employer	Product or Service	Taxable Assessed Value
1	Samsung Austin Semiconductor	Electronics	\$1,945,834,604
2	CSHV Properties	Property Management	1,165,930,813
3	Columbia/St. David's Healthcare System LP	Health Care	569,794,163
4	Apple, Inc.	Electronics	384,000,000
5	Finley Company	Real Estate Investments	350,843,445
6	HEB Grocery Co.	Supermarket	334,387,580
7	Domain Retail Property Owner LP	Property Management	301,942,549
8	IMT Capital II Riata LP	Real Estate Investments	299,412,536
9	7171 SW Parkway Associates LP	Property Management	253,000,000
10	G&I VII Barton Skyway LP	Property Management	248,647,392

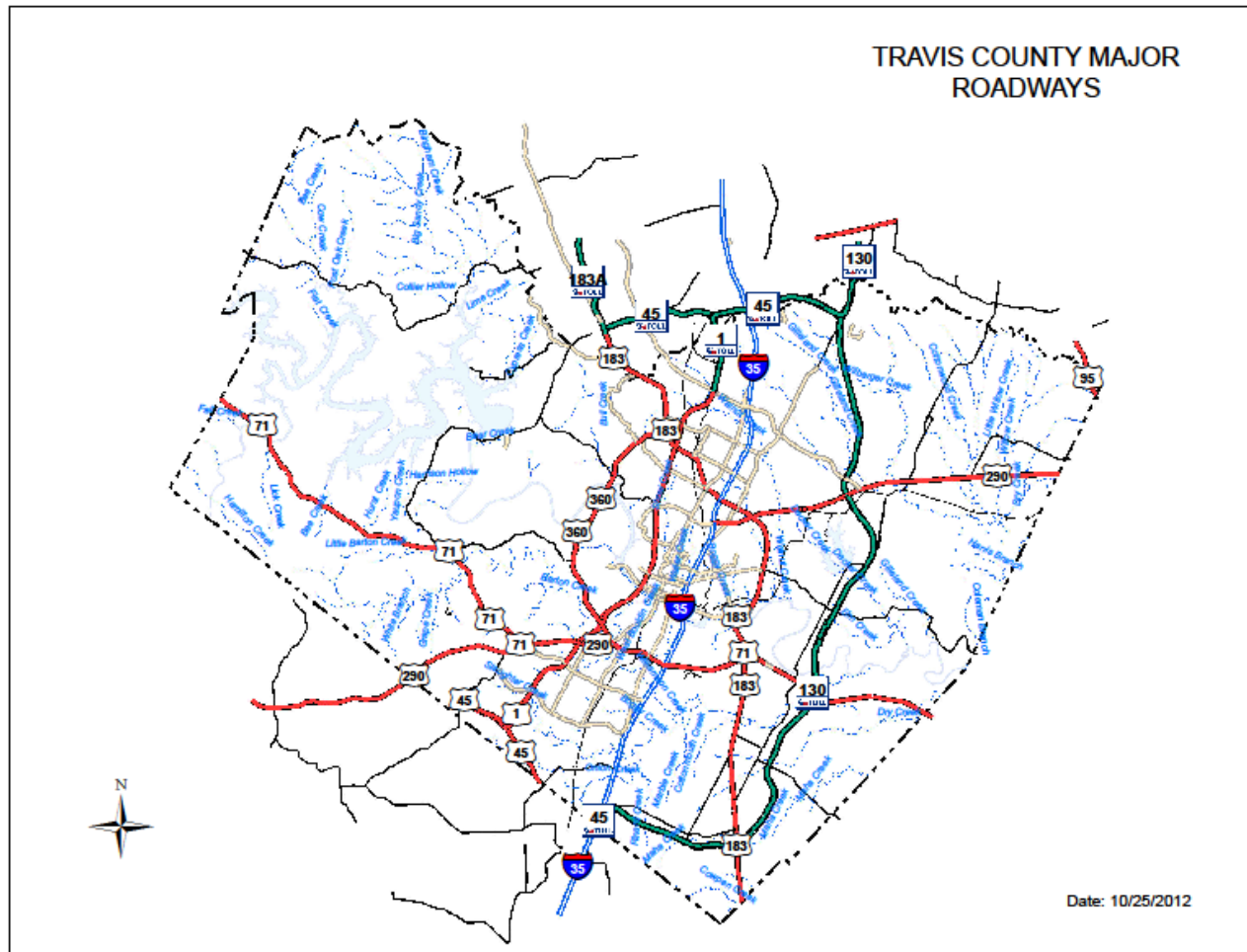
## Top Ten Travis County Employers FY 2018

Rank	Employer	Product or Service	Employees	% of Total County Employment
1	State of Texas	Government	57,710	7.86%
2	The University of Texas/Austin	Education, Research	26,668	3.63%
3	City of Austin	Government	15,808	2.16%
4	HEB Grocery Co.	Retail	13,756	1.87%
5	Dell, Inc.	Electronics	13,000	1.77%
6	Federal Government	Government	11,868	1.62%
7	Austin Independent School District	Education	11,462	1.56%
8	St. David's Healthcare	Health Services	10,309	1.40%
9	Seton Family of Hospitals	Health Services	9,947	1.36%
10	Wal-Mart Stores, Inc.	Retail	7,100	0.97%

## 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	0.3079	0.0463	0.3542



### **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

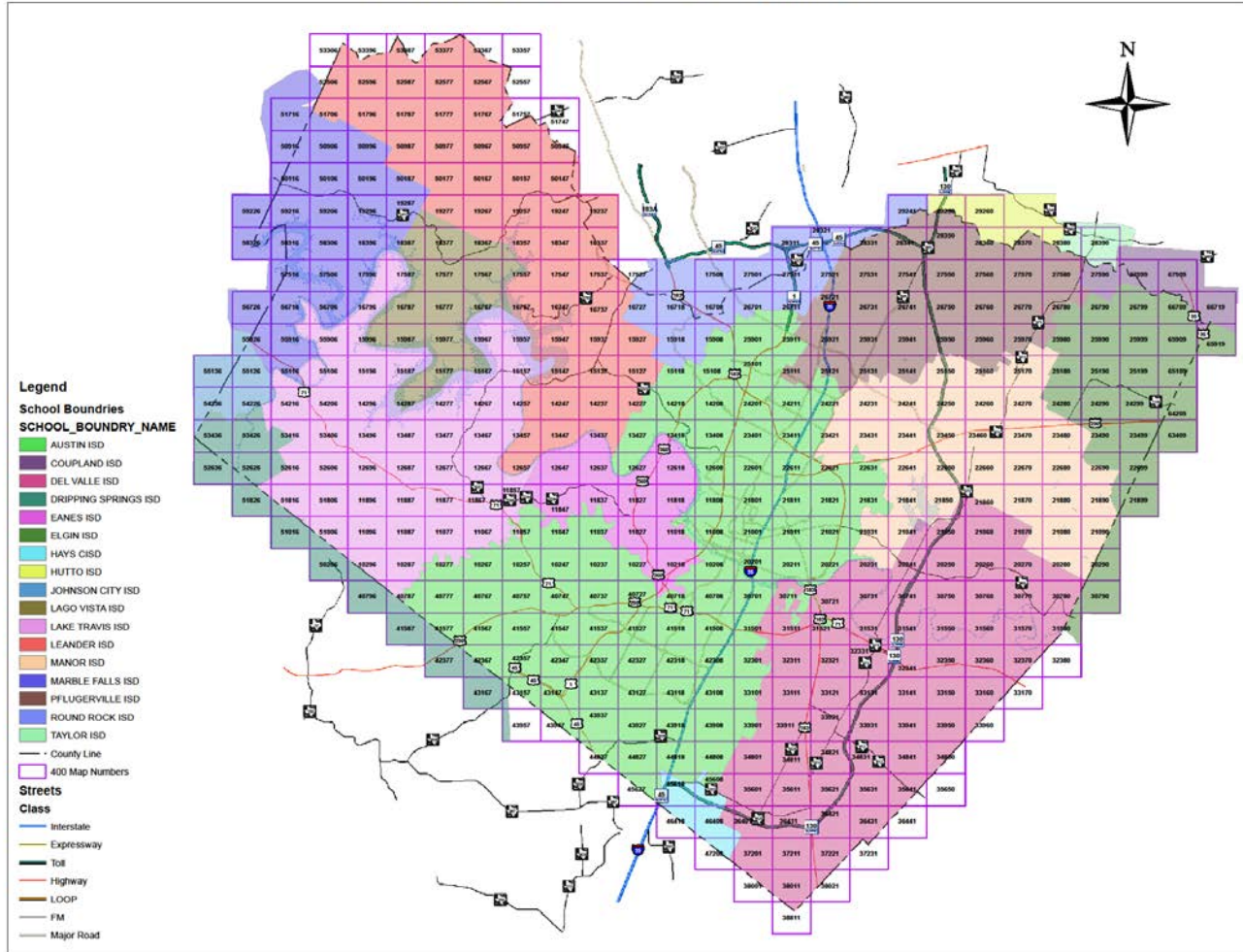
## Travis County School Districts

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	1.0790	0.1130	1.1920
1005	06	DEL VALLE ISD	1.0400	0.3500	1.3900
1006	07	LAKE TRAVIS ISD	1.0600	0.3475	1.4075
1007	08	EANES ISD	1.0600	0.1400	1.2000
1009	1A*	HAYS CONSOLIDATED ISD	1.0400	0.4977	1.5377
1023	16	LAGO VISTA ISD	1.0600	0.2600	1.3200
1026	19*	PFLUGERVILLE ISD	1.0600	0.4600	1.5200
1027	2A*	ELGIN ISD	1.1700	0.3700	1.5400
1037	22*	COUPLAND ISD	1.0401	-	1.0401
1042	3A*	MARBLE FALLS ISD	1.0533	0.2153	1.2686
1053	34	MANOR ISD	1.0400	0.4750	1.5150
1057	38*	DRIPPING SPRINGS ISD	1.1700	0.3500	1.5200
1059	4A*	JOHNSON CITY ISD	1.0400	0.0939	1.1339
1072	5A*	ROUND ROCK ISD	1.0400	0.2648	1.3048
1098	69*	LEANDER ISD	1.0400	0.4700	1.5100

\*Split boundary districts

# SCHOOL BOUNDARIES



## Travis County Cities

Travis County has 21 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	0.3308	0.1095	0.4403
1004	05	CITY OF MANOR	0.4807	0.2715	0.7522
1008	09	CITY OF WEST LAKE HILLS	0.0700	-	0.0700
1018	11	CITY OF ROLLINGWOOD	0.1163	0.0891	0.2054
1019	12	VILLAGE OF SAN LEANNA	0.2498	-	0.2498
1020	13	CITY OF SUNSET VALLEY	-	-	-
1031	2F	CITY OF ROUND ROCK	0.2981	0.1219	0.4200
1035	20	CITY OF PFLUGERVILLE	0.3169	0.1807	0.4976
1036	21	CITY OF LAKEWAY	0.1201	0.0444	0.1645
1046	3F	CITY OF CEDAR PARK	0.2326	0.2164	0.4490
1065	40	CITY OF CREEDMOOR	0.3800	-	0.3800
1071	49	CITY OF LAGO VISTA	0.3615	0.2885	0.6500
1075	5F	CITY OF ELGIN	0.4283	0.2286	0.6569
1076	5G	VILLAGE OF VOLENTE	0.0900	-	0.0900
1077	5H	VILLAGE OF WEBBERVILLE	0.0905	0.2460	0.3365
1078	50	CITY OF JONESTOWN	0.5154	0.0502	0.5656
1083	55	VILLAGE OF BRIARCLIFF	0.0523	0.0842	0.1365
1090	6F	CITY OF LEANDER	0.3412	0.2107	0.5519
1096	61	CITY OF MUSTANG RIDGE	0.4615	0.0383	0.4998
1102	7E	VILLAGE OF THE HILLS	0.1000	-	0.1000
1103	7F	VILLAGE OF POINT VENTURE	0.1230	-	0.1230
1122	83	CITY OF BEE CAVE	-	0.0200	0.0200

Travis Central Appraisal District  
Statistical Information

## Property Taxes at Work

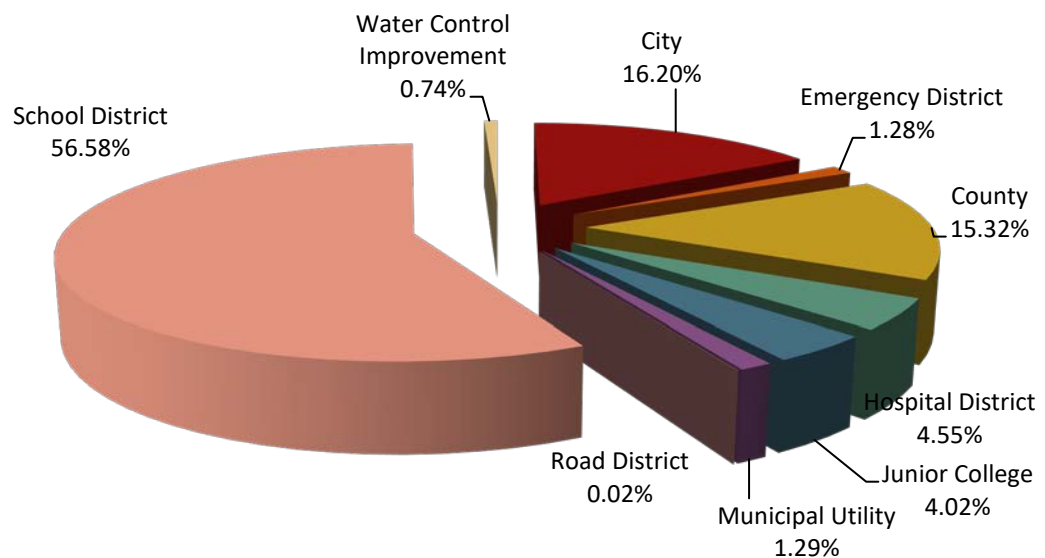
Property taxes are local taxes that are assessed locally, collected locally, and used locally. You pay your property taxes to the local tax collector. The tax collector distributes the funds to schools, cities and other local governments. Local governments spend the funds on schools, roads, hospitals,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



In Travis County property taxes support 129 local government agencies including 21 cities, 16 emergency districts, the county, the hospital district, the junior college, 56 municipal utility districts, 1 road districts, 15 school districts, and 17 water control improvement districts. For 2018 the projected tax levy for all taxing units in Travis County is \$4,364,375,807.

## DISTRIBUTION OF PROPERTY TAXES

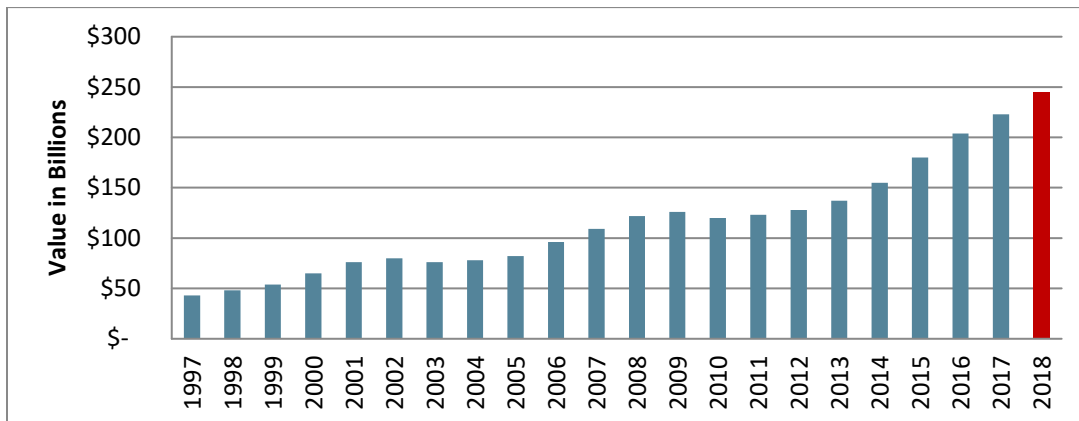
### Budget by Taxing Unit



## 20 Year History of Appraisal Roll Values

2018 was the eighth consecutive year of appraisal roll growth. All sectors experienced growth.

Year	Total Appraisal Roll	Appraisal Roll in Billions	Change from Prior Year	Percent Change
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	\$ 79,727,223,481	\$ 80	\$ 3,487,786,256	4.57%
2003	\$ 76,468,302,754	\$ 76	\$ (3,258,920,727)	-4.09%
2004	\$ 77,780,497,021	\$ 78	\$ 1,312,194,267	1.72%
2005	\$ 82,376,017,030	\$ 82	\$ 4,595,520,009	5.91%
2006	\$ 95,937,975,431	\$ 96	\$ 13,561,958,401	16.46%
2007	\$ 108,849,163,598	\$ 109	\$ 12,911,188,167	13.46%
2008	\$ 121,873,553,400	\$ 122	\$ 13,024,389,802	11.97%
2009	\$ 125,926,347,003	\$ 126	\$ 4,052,793,603	3.33%
2010	\$ 120,255,387,890	\$ 120	\$ (5,670,959,113)	-4.50%
2011	\$ 123,199,084,492	\$ 123	\$ 2,943,696,602	2.45%
2012	\$ 128,174,279,725	\$ 128	\$ 4,975,195,233	4.04%
2013	\$ 136,619,670,013	\$ 137	\$ 8,445,390,288	6.59%
2014	\$ 154,502,836,192	\$ 155	\$ 17,883,166,179	13.09%
2015	\$ 179,794,932,074	\$ 180	\$ 25,292,095,882	16.37%
2016	\$ 204,158,535,687	\$ 204	\$ 24,363,603,613	13.55%
2017	\$ 223,114,031,705	\$ 223	\$ 18,955,496,018	9.28%
2018	\$ 245,118,608,413	\$ 245	\$ 22,004,576,708	9.86%

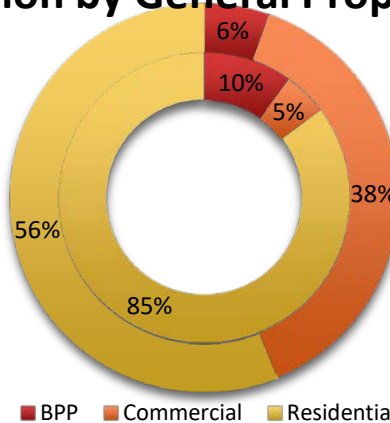


## Value Distributions

Property Type	Count	Market Value
<b>BPP</b>	43,600	\$ 13,377,981,338
<b>Commercial</b>	21,392	\$ 94,218,618,745
<b>Residential</b>	374,697	\$ 137,569,505,908
	439,689	\$ 245,166,105,991

### Distribution by General Property Type

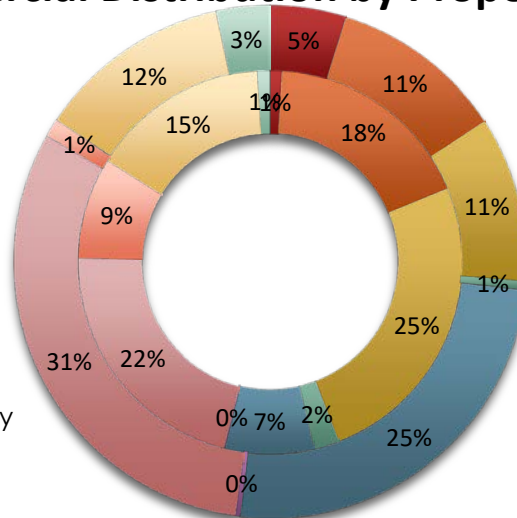
Outer Ring =  
Distribution  
by Market  
Value



Inner Ring =  
Distribution by  
Number of  
Parcels

### Commercial Distribution by Property Type

Outer Ring =  
Distribution  
by Market  
Value



- Comm\_Hotels
- Comm\_Industrial
- Comm\_Land
- Comm\_Misc
- Comm\_MultiFamily
- Comm\_Office
- Comm\_OfficeCondo
- Comm\_Retail
- Comm\_Specialty

Inner Ring =  
Distribution by  
Number of  
Parcels

## 2018 State Property Categories

State Cd	State Cd Desc	Prop Count	New Market	Market Val	Taxable Val
A	SINGLE FAMILY RESIDENCE	302,261	\$ 2,634,951,904	\$ 121,737,364,570	\$ 93,466,323,623
B	MULTIFAMILY RESIDENCE	13,026	\$ 735,330,433	\$ 28,741,708,442	\$ 28,475,395,937
C1	VACANT LOTS AND LAND TRACTS	28,790	\$ 11,353	\$ 3,041,116,532	\$ 3,040,734,414
D1	QUALIFIED OPEN-SPACE LAND	5,077	\$ -	\$ 3,029,999,939	\$ 28,912,609
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	399	\$ 4,696	\$ 33,107,438	\$ 32,820,933
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	5,952	\$ 10,247,320	\$ 1,236,581,076	\$ 1,116,443,563
F1	COMMERCIAL REAL PROPERTY	14,381	\$ 1,286,065,257	\$ 49,471,300,889	\$ 49,186,773,913
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	44	\$ -	\$ 742,609,266	\$ 731,634,000
G1	OIL AND GAS	5	\$ -	\$ 287,886	\$ 287,886
J1	WATER SYSTEMS	30	\$ -	\$ 13,604,269	\$ 13,604,269
J2	GAS DISTRIBUTION SYSTEM	10	\$ -	\$ 160,996,669	\$ 160,996,669
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	35	\$ -	\$ 203,035,888	\$ 203,035,888
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	1,333	\$ -	\$ 360,759,866	\$ 360,714,391
J5	RAILROAD	10	\$ -	\$ 29,200,529	\$ 29,200,529
J6	PIPELINE COMPANY	125	\$ -	\$ 30,122,553	\$ 30,052,141
J7	CABLE TELEVISION COMPANY	44	\$ -	\$ 166,947,081	\$ 166,947,081
J8	OTHER TYPE OF UTILITY	1	\$ -	\$ 18,175,000	\$ 18,175,000
J9	RAILROAD ROLLING STOCK	2	\$ -	\$ 4,541,031	\$ 4,541,031
L1	COMMERCIAL PERSONAL PROPERTY	37,918	\$ 1,146,130	\$ 7,379,321,579	\$ 7,075,608,357
L2	INDUSTRIAL AND MANUFACTURING PERSONAL PROPERTY	807	\$ -	\$ 4,608,324,682	\$ 3,270,329,939
M1	TANGIBLE OTHER PERSONAL, MOBILE HOMES	9,729	\$ 24,492,374	\$ 212,894,180	\$ 188,403,304
O	RESIDENTIAL INVENTORY	10,587	\$ 349,319,231	\$ 809,403,094	\$ 805,984,564
S	SPECIAL INVENTORY TAX	610	\$ -	\$ 319,817,616	\$ 319,817,616
X	TOTALLY EXEMPT PROPERTY	12,373	\$ 166,054,452	\$ 23,937,654,000	\$ -
		443,549	\$ 5,207,623,150	\$ 246,288,874,075	\$ 188,726,737,657

## Operating Indicators FY 2009-2018

Function/Program	2009	2010	2011	2012
<b>Appraisal</b>				
Real property accounts	353,141	353,680	355,501	357,660
Business personal property accounts	39,038	39,085	40,132	41,503
Total property count	392,179	392,765	395,633	399,163
Total Appraisal Roll	125,926,347,003	120,255,387,890	123,199,084,492	128,174,279,725
Change from Prior Year	3.33%	-4.50%	2.45%	4.04%
Permits processed	N/A	16,035	18,611	20,728
New subdivisions added	N/A	185	163	204
New lots added	N/A	1,233	1,678	2,169
New condos added	N/A	371	357	350
New condo units added	N/A	917	1,218	616
New construction	N/A	4,212	3,660	4,251
Field inspections completed	N/A	55,794	79,589	74,252
Deed transactions processed	N/A	29,273	33,961	23,386
Sales transaction processed	N/A	12,746	13,181	15,140
Exemptions processed	N/A	17,849	16,218	12,744
Renditions processed	N/A	27,255	26,429	24,140
Notices of appraised value mailed	N/A	382,547	385,616	387,354
<b>Support Services</b>				
Exemptions granted				
Homestead	198,647	200,929	201,598	202,948
Disabled veteran	6,625	6,715	6,610	6,794
Over age 65	37,167	39,707	41,403	44,225
Disability	4,299	3,510	3,492	3,619
Freeport inventory	295	350	360	384
Charitable/non-profit	11,039	11,078	11,381	11,842
Solar/wind power	2	3	24	217
Abatements	15	15	15	15
Low Income Housing				
Community Land Trust				
Historical site	507	558	570	483
Pollution control	68	71	72	68
Average Market Value of HS Property	N/A	N/A	N/A	N/A
Average HS Exemption Amount	N/A	N/A	N/A	N/A
Average Taxable Value of HS Property	N/A	N/A	N/A	N/A

## Operating Indicators FY 2009-2018

2013	2014	2015	2016	2017	2018
360,750	365,563	370,513	380,837	388,005	396,129
42,475	42,216	43,061	43,265	43,325	43,668
403,225	407,779	413,574	424,102	431,330	439,797
136,619,670,013	154,502,836,192	179,794,932,074	204,158,535,687	223,114,031,705	245,118,608,413
6.59%	13.09%	16.37%	13.55%	9.28%	9.86%
21,135	23,985	24,274	23,615	25,383	28,193
225	276	306	282	318	317
2,536	4,297	6,470	6,283	5,881	5,344
424	444	603	544	872	1,325
1,198	980	2,664	2,382	2,253	3,808
5,197	6,110	7,503	7,404	7,817	8,065
75,753	89,905	100,980	124,909	149,829	170,128
31,833	30,885	32,125	22,565	20,928	20,471
15,281	12,159	16,575	17,470	19,181	18,725
14,154	19,611	19,548	22,565	22,565	22,429
26,615	25,651	26,889	26,722	26,540	26,272
391,497	395,956	404,922	412,268	418,339	426,432
202,600	205,281	205,776	210,285	215,509	218,470
6,909	7,182	7,136	7,365	7,629	7,944
46,200	48,899	50,682	53,457	56,236	58,764
3,730	3,872	3,916	3,909	3,931	3,945
344	386	343	324	239	267
12,270	12,879	12,474	12,733	12,817	12,783
1,017	1,666	1,875	2,258	2,570	3,102
14	18	18	4	4	2
	66	70	69	76	85
	6	8	1	1	2
506	548	543	521	541	499
72	77	75	140	142	139
N/A	315,801	349,962	380,231	402,715	432,310
N/A	75,525	87,097	95,164	97,003	105,090
N/A	240,276	262,865	285,067	305,712	327,220

## Operating Indicators FY 2009-2018

Function/Program	2009	2010	2011	2012
<b>Administration:</b>				
Accounts payable check payments	1,093	964	1,072	1,159
Accounts payable ACH payments	-	-	-	-
Accounts payable credit card payments	N/A	N/A	N/A	N/A
Accounts payable cash disbursements	N/A	N/A	N/A	N/A
Number of New Hires	24	17	22	10
Number of Promotions	7	8	15	4
Number of Terminations	N/A	N/A	N/A	N/A
Lawsuits Filed	182	142	126	126
Lawsuits Filed- Property County	617	502	502	459

SOURCE: Travis Central Appraisal District adopted budgets and various in-house reports

## Operating Indicators FY 2009-2018

2013	2014	2015	2016	2017	2018
1,048	1,149	1,238	501	416	441
-	-	-	568	560	1,559
N/A	N/A	N/A	N/A	N/A	796
N/A	N/A	N/A	N/A	N/A	313
18	20	22	14	18	9
2	9	11	11	4	15
N/A	27	24	18	9	15
139	238	403	522	668	1,004
498	722	1,118	1,546	1,746	2,462

## 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		\$ 160,000		\$ 160,000
AUSTIN ISD	\$ 25,000		\$ 10,000	\$ 25,000	\$ 10,000	\$ 15,000
CITY OF AUSTIN		10.00		\$ 88,000		\$ 88,000
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		1.00		\$ 30,000		\$ 20,000
CITY OF ELGIN				\$ 15,000		\$ 15,000
CITY OF JONESTOWN		20.00		\$ 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	
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	

Entity Name	State Mandated Homestead	Local Option Homestead	State Mandated Over 65	Local Option Over 65	State Mandated Disability	Local Option Disability
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 LIMITED DISTRICT		10.00		\$ 25,000		\$ 25,000
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		\$ 85,500		\$ 85,500
TRAVIS COUNTY HEALTHCARE DISTRICT		20.00		\$ 85,500		\$ 85,500
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

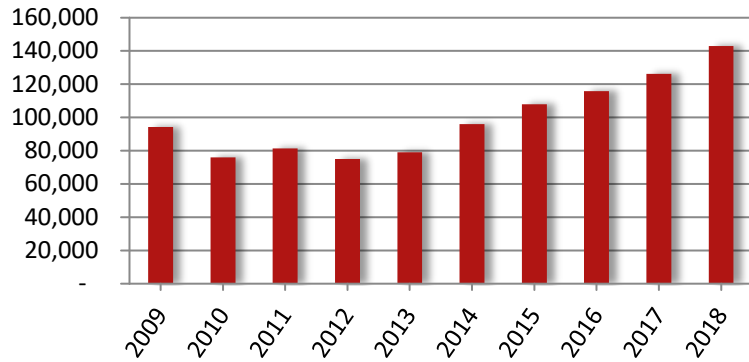
Non-profit organizations that are eligible for property tax exemptions include but are not limited to: certain charitable organizations, youth development organizations, religious organizations, non-profit private schools, charitable hospitals, cemeteries and veterans' organizations.

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

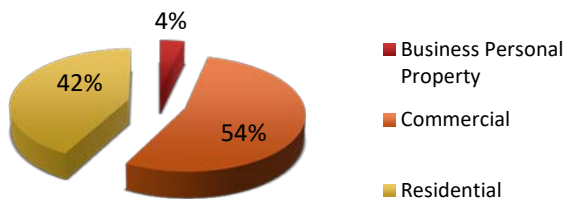
## Appraisal District Appeals

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.

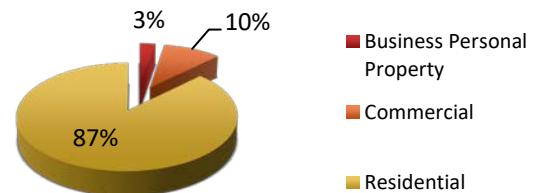
### 10 Year History of Property Appeals



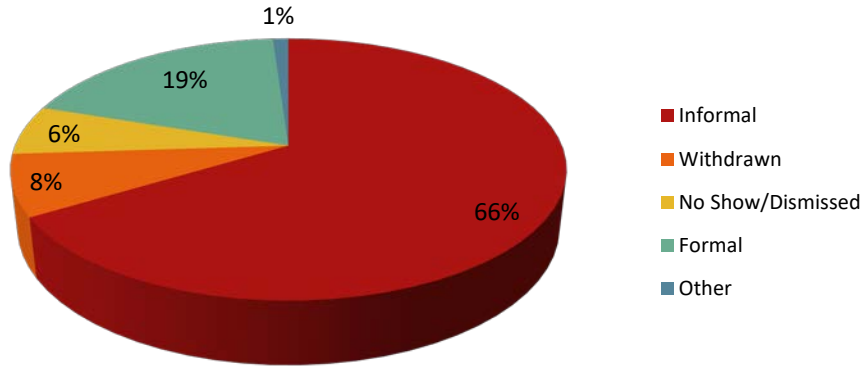
### Distribution of 2018 Appeals by Market Value



### Distribution of 2018 Appeals By Number of Appeals Filed

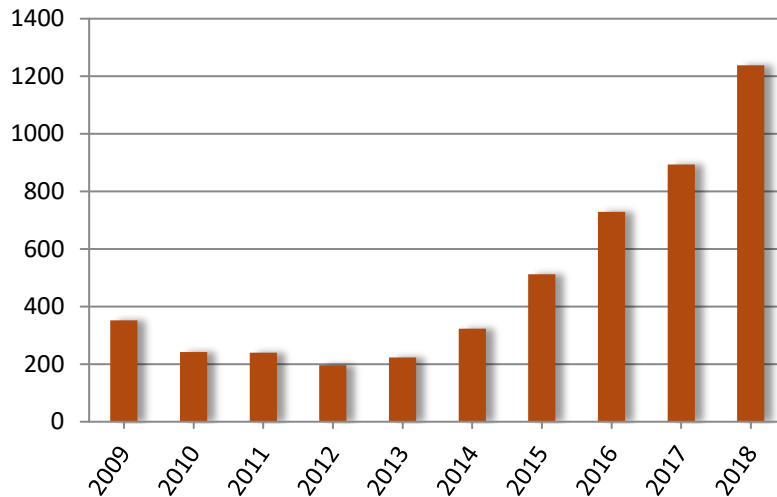


Taxpayers that file an appeal are first given an opportunity to meet “Informally” with an appraiser. The majority of protests filed are resolved at an informal level. If the property owner is unable to reach a value agreement with the appraiser they are then able to carry their protest to the Appraisal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

**10 Year History of  
Property Lawsuits**



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

Travis CAD received its most recent MAP review in 2017. 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.

## 2017 Methods and Assistance Program Review

**Glenn Hegar**  
**Texas Comptroller of Public Accounts**  
**2016-17 Final Methods and Assistance Program**  
**Review**  
**Travis Central Appraisal District**

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

<b>Mandatory Requirements</b>	<b>PASS/FAIL</b>
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

<b>Appraisal District Activities</b>	<b>RATING</b>
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

<b>Review Areas</b>	<b>Total Questions in Review Area (excluding N/A Questions)</b>	<b>Total "Yes" Points</b>	<b>Total Score (Total "Yes" Questions/Total Questions) x 100</b>
Governance	13	13	100
Taxpayer Assistance	15	15	100
Operating Procedures	24	24	100
Appraisal Standards, Procedures and Methodology	36	36	100



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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Governmental Activities				
Net investment in capital				
assets	\$3,688,647	\$3,749,926	\$4,423,085	\$4,094,873
Unrestricted	<u>1,611,684</u>	<u>1,895,825</u>	<u>1,640,950</u>	<u>1,431,888</u>
<b>Total Governmental Activities</b>				
<b>Net Position</b>	<u>5,300,331</u>	<u>5,645,751</u>	<u>6,064,035</u>	<u>5,526,761</u>
<b>Total Primary Government</b>				
<b>Net Position</b>	<u>\$5,300,331</u>	<u>\$5,645,751</u>	<u>\$6,064,035</u>	<u>\$5,526,761</u>

SOURCE:      Audited Financial Statements 2009-2010  
                   Comprehensive Annual Financial Report (CAFR) 2011-2018

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$5,290,153	\$3,863,065	\$ 3,890,995	\$ 4,198,586	\$ 3,966,782	\$ 3,629,947
<u>2,005,592</u>	<u>5,685,923</u>	<u>6,940,385</u>	<u>8,505,792</u>	<u>10,471,157</u>	<u>12,835,145</u>
<u>7,295,745</u>	<u>9,548,988</u>	<u>10,831,380</u>	<u>12,704,378</u>	<u>14,437,939</u>	<u>16,465,092</u>
<u>\$7,295,745</u>	<u>\$9,548,988</u>	<u>\$10,831,380</u>	<u>\$12,704,378</u>	<u>\$14,437,939</u>	<u>\$16,465,092</u>

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>
<b>Expenses</b>			
Governmental Activities			
Appraisal services	\$10,688,920	\$11,527,480	\$11,702,337
Interest on long-term debt	-	-	35,233
	<hr/>	<hr/>	<hr/>
<b>Total Governmental Activities Expenses</b>	<u>10,688,920</u>	<u>11,527,480</u>	<u>11,737,570</u>
	<hr/>	<hr/>	<hr/>
<b>Total Primary Government Expenses</b>	<u><u>10,688,920</u></u>	<u><u>11,527,480</u></u>	<u><u>11,737,570</u></u>
	<hr/>	<hr/>	<hr/>
<b>Program Revenues</b>			
Governmental Activities			
Fees, fines, and charges for services	11,932,726	11,872,153	12,151,322
	<hr/>	<hr/>	<hr/>
<b>Total Governmental Activities Program Revenues</b>	<u>11,932,726</u>	<u>11,872,153</u>	<u>12,151,322</u>
	<hr/>	<hr/>	<hr/>
<b>Total Primary Government Program Revenues</b>	<u><u>11,932,726</u></u>	<u><u>11,872,153</u></u>	<u><u>12,151,322</u></u>
	<hr/>	<hr/>	<hr/>
<b>Net Revenue (Expense)</b>	1,243,806	344,673	413,752
Interest income	<u>1,977</u>	<u>747</u>	<u>4,532</u>
	<hr/>	<hr/>	<hr/>
Change in net position	1,245,783	345,420	418,284
<b>Net position- beginning of year</b>	4,054,548	5,300,331	5,645,751
<b>Net position restatement</b>	<u>-</u>	<u>-</u>	<u>-</u>
	<hr/>	<hr/>	<hr/>
<b>Adjusted net position, beginning of year</b>	4,054,548	5,300,331	5,645,751
<b>Net position- end of year</b>	<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 2009-2010  
Comprehensive Annual Financial Report (CAFR) 2011-2018

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$12,278,520	\$11,693,736	\$12,032,932	\$13,048,016	\$15,741,400	\$16,151,994	\$17,052,753
-	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>16,151,994</u>	<u>17,052,753</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>16,151,994</u>	<u>17,052,753</u>
11,735,080	13,468,605	14,283,508	17,245,865	17,598,826	17,791,989	18,827,658
<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>17,791,989</u>	<u>18,827,658</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>17,791,989</u>	<u>18,827,658</u>
(543,440)	1,763,753	2,250,576	4,197,849	1,857,426	1,639,995	1,774,905
6,166	5,231	2,667	4,993	15,572	93,566	252,248
(537,274)	1,768,984	2,253,243	4,202,842	1,872,998	1,733,561	2,027,153
6,064,035	5,526,761	7,295,745	9,548,988	10,831,380	12,704,378	14,437,939
-	-	-	(2,920,450)	-	-	-
6,064,035	5,526,761	7,295,745	6,628,538	10,831,380	12,704,378	14,437,939
<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>\$14,437,939</u>	<u>\$16,465,092</u>

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b>General Fund</b>				
Reserved	\$ 145,062	\$ 82,376	\$ -	\$ -
Unreserved	1,971,252	2,340,265	-	-
Nonspendable	-	-	101,849	174,147
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	2,135,141	1,933,761
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total General Fund</b>	<u>\$2,116,314</u>	<u>\$2,422,641</u>	<u>\$2,236,990</u>	<u>\$2,107,908</u>

SOURCE: Audited Financial Statements 2009-2010  
Comprehensive Annual Financial Report (CAFR) 2011-2018

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.

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
377,866	311,360	1,243,778	893,474	751,287	667,721
-	-	-	-	-	-
-	1,250,000	3,419,849	3,164,814	4,164,814	6,228,423
-	-	-	-	-	-
2,302,068	1,935,393	1,478,066	3,516,402	4,947,830	4,751,356
<u>\$2,679,934</u>	<u>\$3,496,753</u>	<u>\$6,141,693</u>	<u>\$7,574,690</u>	<u>\$9,863,931</u>	<u>\$11,647,500</u>

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b>Revenues</b>				
Assessments	\$11,856,540	\$12,591,285	\$12,689,611	\$12,914,797
Less: Refunds	-	(789,802)	(612,738)	(1,259,667)
	<u>11,856,540</u>	<u>11,801,483</u>	<u>12,076,873</u>	<u>11,655,130</u>
Investment earnings	1,977	747	4,532	6,166
Charges for services	17,998	19,171	19,474	20,424
Miscellaneous income	<u>58,188</u>	<u>51,499</u>	<u>54,975</u>	<u>59,526</u>
<b>Total Revenue</b>	<b>11,934,703</b>	<b>11,872,900</b>	<b>12,155,854</b>	<b>11,741,246</b>
<b>Expenditures</b>				
Appraisal Services				
Payroll and related expenses	8,182,739	9,148,307	9,120,313	9,053,018
Data processing	165,309	187,233	106,912	440,591
Transportation	13,872	12,663	7,296	20,074
Operating supplies	-	-	-	371,123
Rentals	46,032	40,234	34,433	39,291
Legal & professional	568,315	406,230	684,615	759,231
Utilities and telephone	143,229	150,150	138,279	143,741
Building and equipment maintenance	286,939	211,398	117,758	127,552
Other services	771,590	916,974	916,028	658,387
Debt Service				
Principal	-	-	743,612	-
Interest	-	-	35,233	-
Capital outlay	<u>958,163</u>	<u>1,236,996</u>	<u>437,026</u>	<u>257,319</u>
<b>Total Expenditures</b>	<b><u>11,136,188</u></b>	<b><u>12,310,185</u></b>	<b><u>12,341,505</u></b>	<b><u>11,870,327</u></b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	798,515	(437,285)	(185,651)	(129,081)
<b>Other Financing Sources (Uses)</b>	-	-	-	-
<b>Net Change in Fund Balance</b>	<b><u>\$ 798,515</u></b>	<b><u>\$ (437,285)</u></b>	<b><u>\$ (185,651)</u></b>	<b><u>\$ (129,081)</u></b>

Ratio of Debt Service Expenditures to total noncapital expenditures	0.00%	0.00%	6.54%	0.00%
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SOURCE: Audited Financial Statements 2009-2010  
Comprehensive Annual Financial Report (CAFR) 2011-2018

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$13,375,023	\$14,246,848	\$17,149,799	\$17,492,994	\$18,103,517	\$18,827,658
-	(89,434)	(26,908)	-	(311,528)	-
13,375,023	14,157,414	17,122,891	17,492,994	17,791,989	18,827,658
5,231	2,667	4,993	15,572	93,566	252,248
23,673	24,444	31,707	28,886	30,583	30,611
69,909	101,650	89,267	76,946	87,590	75,852
13,473,836	14,286,175	17,248,858	17,614,398	18,003,728	19,186,369
10,553,042	10,283,671	10,735,612	9,833,785	11,146,348	11,253,473
354,679	552,623	617,689	1,332,497	1,206,626	551,025
11,843	17,566	11,031	22,351	53,916	51,919
180,563	90,473	189,457	585,281	169,475	192,446
44,724	57,161	59,672	64,227	65,424	143,982
363,566	895,228	988,761	1,256,519	1,310,221	2,339,462
174,140	178,163	188,981	199,302	212,177	223,916
98,024	159,497	152,316	192,145	139,863	235,734
716,010	857,625	1,092,679	1,753,409	910,437	1,660,001
23,588	-	-	-	-	-
11,116	-	-	-	-	-
370,516	377,349	569,720	941,885	500,000	425,422
12,901,811	13,469,356	14,605,918	16,181,401	15,714,487	17,077,380
572,025	816,819	2,642,940	1,432,997	2,289,241	2,108,989
-	-	2,000	-	-	-
<u>\$ 572,025</u>	<u>\$ 816,819</u>	<u>\$ 2,644,940</u>	<u>\$ 1,432,997</u>	<u>\$ 2,289,241</u>	<u>\$ 2,108,989</u>
0.28%	0.00%	0.00%	0.00%	0.00%	0.00%

## TRAVIS CENTRAL APPRAISAL DISTRICT

### Tax Rates by Taxing Entity

#### Last Ten Fiscal Years

Taxing Entity	2009	2010	2011	2012
ANDERSON MILL LIMITED DISTRICT	0.13000	0.13000	0.13000	0.13000
AUSTIN COMM COLL DIST	0.09460	0.09510	0.09480	0.09510
AUSTIN ISD	1.20200	1.22700	1.24200	1.24200
BASTROP-TRAVIS COUNTIES ESD NO 1	0.09720	0.10000	0.09520	0.09540
BELLA VISTA MUD	0.50000	0.50420	0.50420	0.50420
BELVEDERE MUD	0.45000	0.45000	0.45000	0.45000
CITY OF AUSTIN	0.42090	0.45710	0.48110	0.50290
CITY OF BEE CAVE	0.02000	0.02000	0.02000	0.02000
CITY OF CEDAR PARK	0.48900	0.49350	0.49350	0.49350
CITY OF CREEDMOOR	0.27990	0.31090	0.31090	0.41900
CITY OF ELGIN	0.75880	0.77760	0.75390	0.75390
CITY OF JONESTOWN	0.53500	0.56000	0.56000	0.57500
CITY OF LAGO VISTA	0.57000	0.62000	0.63000	0.63000
CITY OF LAKEWAY	0.19290	0.19960	0.19960	0.18150
CITY OF LEANDER	0.60042	0.65042	0.67042	0.67042
CITY OF MANOR	0.67340	0.80260	0.82120	0.89450
CITY OF MUSTANG RIDGE	0.30650	0.33710	0.35780	0.38250
CITY OF PFLUGERVILLE	0.60900	0.60400	0.59900	0.59400
CITY OF ROLLINGWOOD	0.11160	0.13480	0.14460	0.21360
CITY OF ROUND ROCK	0.39661	0.41728	0.41728	0.42035
CITY OF WEST LAKE HILLS	0.05340	0.05340	0.05340	0.05340
COTTONWD CREEK MUD NO 1	0.89680	0.95000	0.97000	1.10000
COUPLAND ISD	1.04005	1.04005	1.04005	1.04005
CYPRESS RANCH WCID NO 1	0.90000	0.90000	0.90000	0.90000
DEL VALLE ISD	1.48000	1.53000	1.53000	1.53000
DRIPPING SPRINGS ISD	1.49000	1.49000	1.62000	1.49000
EANES ISD	1.20250	1.20250	1.21250	1.21250
ELGIN ISD	1.45000	1.54000	1.54000	1.54000
HAYS CONSOLIDATED ISD	1.46130	1.46130	1.46130	1.46130
HURST CREEK MUD	0.42000	0.44900	0.49900	0.42700
JOHNSON CITY ISD	1.18600	1.19360	1.19300	1.19230
KELLY LANE WCID NO 1	0.95000	0.95000	0.95000	0.95000
KELLY LANE WCID NO 2	0.95000	0.95000	0.95000	0.95000
LAGO VISTA ISD	1.18000	1.18000	1.18000	1.32000

2013	2014	2015	2016	2017	2018
0.13669	0.13000	0.12600	0.12336	0.11708	0.11708
0.09490	0.09420	0.10050	0.10200	0.10080	0.10480
1.24200	1.22200	1.20200	1.19200	1.19200	1.19200
0.09440	0.09960	0.09330	0.09470	0.10000	0.10000
0.50420	0.49900	-	-	-	-
0.45000	0.45000	0.42500	0.38950	0.37000	0.35000
0.50270	0.48090	0.45890	0.44180	0.44480	0.44030
0.02000	0.02000	0.02000	0.02000	0.02000	0.02000
0.49250	0.48500	0.47950	0.47000	0.45750	0.44900
0.38730	0.38730	0.38000	0.38000	0.38000	0.38000
0.75390	0.75011	0.65692	0.65692	0.65692	0.65692
0.57500	0.56560	0.56560	0.56560	0.56560	0.56560
0.65000	0.65000	0.65000	0.65000	0.65000	0.65000
0.17480	0.17000	0.17000	0.16120	0.17410	0.16450
0.66792	0.65292	0.63292	0.59900	0.57787	0.55187
0.80950	0.71180	0.71180	0.77380	0.77220	0.75220
0.41880	0.49980	0.49500	0.47920	0.49980	0.49980
0.57360	0.53360	0.54050	0.53990	0.53990	0.49760
0.22640	0.20660	0.20210	0.20020	0.20890	0.20535
0.41949	0.41465	0.41465	0.42500	0.43000	0.42000
0.05340	0.05340	0.05720	0.05720	0.06500	0.07000
1.09000	0.95000	0.91700	0.91700	0.85000	0.85000
1.04005	1.04005	1.04005	1.04005	1.04005	1.04005
0.90000	0.90000	0.90000	0.90000	0.90000	0.90000
1.47000	1.47000	1.53000	1.52000	1.46000	1.39000
1.49000	1.52000	1.52000	1.52000	1.52000	1.52000
1.21250	1.21250	1.21250	1.21250	1.20000	1.20000
1.54000	1.54000	1.54000	1.54000	1.54000	1.54000
1.46130	1.53770	1.53770	1.53770	1.53770	1.53770
0.39500	0.37100	0.36320	0.34210	0.32000	0.31470
1.16000	1.14820	1.14580	1.14090	1.13390	1.13390
0.95000	0.95000	0.95000	0.95000	0.95000	0.84180
0.95000	0.95000	0.95000	0.95000	0.95000	0.95000
1.32000	1.32000	1.32000	1.32000	1.32000	1.32000

## TRAVIS CENTRAL APPRAISAL DISTRICT

### Tax Rates by Taxing Entity

#### Last Ten Fiscal Years

Taxing Entity	2009	2010	2011	2012
LAKE POINTE MUD NO 3 (DA)	0.17500	0.25000	0.27200	0.27200
LAKE POINTE MUD NO 5 (DA)	0.30000	0.28000	0.28000	0.26000
LAKE TRAVIS ISD	1.31590	1.31590	1.31590	1.40750
LAKESIDE MUD NO 3	0.90000	0.90000	0.90000	0.90000
LAKESIDE WCID NO 1	0.85000	0.90000	0.90000	0.88000
LAKESIDE WCID NO 2A	0.97000	0.97000	0.97000	0.97000
LAKESIDE WCID NO 2B	0.97000	0.97000	0.97000	0.97000
LAKESIDE WCID NO 2C	0.94000	0.97000	0.97000	0.97000
LAKESIDE WCID NO 2D	0.97000	0.97000	0.97000	0.97000
LAKEWAY MUD	0.19670	0.20520	0.20520	0.20520
LAZY NINE MUD NO 1A	-	-	-	-
LAZY NINE MUD NO 1B	-	-	-	1.01000
LEANDER ISD	1.42234	1.45480	1.49976	1.51187
LOST CREEK LIMITED DISTRICT	-	-	-	-
LOST CREEK MUD	0.17110	0.17110	0.17110	0.12500
MANOR ISD	1.51500	1.51500	1.51500	1.51500
MARBLE FALLS ISD	1.28500	1.29000	1.29000	1.28000
MOORES CROSSING MUD	0.75950	0.91000	0.91000	0.99000
NE TRAVIS CO UTILITY DIST	0.89930	0.89930	0.89930	0.89930
NORTH AUSTIN MUD NO 1	0.38010	0.38190	0.38190	0.37190
NORTHTOWN MUD	0.75000	0.75000	0.75000	0.75000
NW AUSTIN MUD NO 1	0.24270	-	-	-
NW TR CO RD DIST 3 GLDN TRI	0.12500	0.14500	0.15500	0.13000
ONION CREEK METRO PARK DIST	-	-	-	-
PFLUGERVILLE ISD	1.46000	1.46000	1.48000	1.54000
PILOT KNOB MUD NO 2	-	-	-	-
PILOT KNOB MUD NO 3	-	-	-	-
PRESIDENTIAL GLEN MUD	0.50190	0.50190	0.50190	0.50190
RIVER PLACE LIMITED DISTRICT	-	-	-	-
RIVER PLACE MUD	0.33500	0.33500	0.33500	0.33500
RNCH @ CYPRSS CRK MUD 1	0.63040	0.70650	0.70650	0.63330
ROUND ROCK ISD	1.38000	1.38000	1.33500	1.38000
SENNA HILLS MUD	0.57740	0.57740	0.53260	0.54900
SHADY HOLLOW MUD	0.05000	0.05000	0.05000	0.05000

2013	2014	2015	2016	2017	2018
0.27200	0.27200	0.28200	0.28200	0.25500	0.17000
0.26000	0.26000	0.26000	0.26000	0.25650	0.23000
1.40750	1.40750	1.40750	1.40750	1.40750	1.40750
0.90000	0.87750	0.84700	0.84000	0.84000	0.84000
0.85000	0.80000	0.80000	0.75000	0.75000	0.75000
0.97000	0.97000	0.97000	0.97000	0.97000	0.97000
0.97000	0.97000	0.97000	0.97000	0.97000	0.97000
0.97000	0.97000	0.97000	0.97000	0.97000	0.97000
0.97000	0.97000	0.97000	0.97000	0.97000	0.97000
0.19630	0.18360	0.15360	0.13600	0.12580	0.11580
-	-	-	-	1.00000	1.00000
1.01000	1.01000	1.01000	1.01000	1.01000	1.01000
1.51187	1.51187	1.51187	1.51187	1.51187	1.51000
-	-	-	0.05250	0.04890	0.04500
0.11500	0.08000	0.07600	-	-	-
1.51500	1.51500	1.51500	1.51500	1.51500	1.51500
1.28000	1.28000	1.28000	1.28000	1.27860	1.26860
0.99000	0.95800	0.93240	0.90700	0.85580	0.82750
0.89930	0.87600	0.86100	0.78000	0.68000	0.60000
0.34500	0.33990	0.31700	0.28900	0.28800	0.28300
0.75000	0.73600	0.72200	0.70750	0.70750	0.63000
-	-	-	-	-	-
0.12230	-	-	-	-	-
-	-	-	0.20000	0.20000	0.20000
1.54000	1.54000	1.54000	1.54000	1.54000	1.52000
-	-	-	-	0.95000	0.95000
-	-	0.95000	0.95000	0.95000	0.95000
0.50190	0.50190	0.50190	0.30000	0.29760	0.30000
-	-	-	-	-	0.07500
0.33500	0.31290	0.23130	0.20700	0.07500	-
0.51280	0.43300	0.36500	0.35650	0.35250	0.34250
1.36740	1.33750	1.33250	1.33250	1.30480	1.30480
0.54900	0.54110	0.54110	0.54110	0.54110	0.51760
0.05000	0.04930	0.04890	0.03800	0.04770	0.02000

## TRAVIS CENTRAL APPRAISAL DISTRICT

### Tax Rates by Taxing Entity Last Ten Fiscal Years

Taxing Entity	2009	2010	2011	2012
SOUTHEAST TRAVIS COUNTY MUD NO 1	-	-	-	-
SOUTHEAST TRAVIS COUNTY MUD NO 2	-	-	-	-
SUNFIELD MUD NO 1	0.90000	0.90000	0.90000	0.90000
SUNFIELD MUD NO 2	0.90000	-	-	-
SUNFIELD MUD NO 3	0.90000	-	-	-
TANGLEWD FOREST LTD DIST	0.21000	0.20300	0.20300	0.20300
TRAVIS COUNTY	0.42150	0.46580	0.48550	0.50010
TRAVIS CO BEE CAVE ROAD DIST NO 1	0.69840	0.89000	0.96000	0.70000
TRAVIS CO ESD NO 1	0.10000	0.10000	0.10000	0.10000
TRAVIS CO ESD NO 2	0.09970	0.10000	0.10000	0.10000
TRAVIS CO ESD NO 3	0.10000	0.10000	0.10000	0.09890
TRAVIS CO ESD NO 4	0.10000	0.10000	0.10000	0.10000
TRAVIS CO ESD NO 5	0.10000	0.10000	0.10000	0.10000
TRAVIS CO ESD NO 6	0.10000	0.10000	0.10000	0.10000
TRAVIS CO ESD NO 7	-	-	-	-
TRAVIS CO ESD NO 8	0.10000	0.10000	0.10000	0.10000
TRAVIS CO ESD NO 9	0.08500	0.08500	0.08580	0.08450
TRAVIS CO ESD NO 10	0.10000	0.10000	0.10000	0.10000
TRAVIS CO ESD NO 11	0.10000	0.10000	0.09970	0.09780
TRAVIS CO ESD NO 12	0.10000	0.10000	0.10000	0.10000
TRAVIS CO ESD NO 13	0.10000	0.10000	0.10000	0.10000
TRAVIS CO ESD NO 14	0.10000	0.10000	0.10000	0.10000
TRAVIS CO ESD NO 15	-	-	-	-
TRAVIS CO MUD NO 2	0.88000	0.97000	0.97000	0.98000
TRAVIS CO MUD NO 3	0.49500	0.50000	0.48000	0.52000
TRAVIS CO MUD NO 4	0.72960	0.72960	0.72960	0.72960
TRAVIS CO MUD NO 5	0.85710	0.85710	0.85710	0.81200
TRAVIS CO MUD NO 6	0.46650	0.47500	0.47500	0.47500
TRAVIS CO MUD NO 7	0.90890	0.90890	0.90890	0.90890
TRAVIS CO MUD NO 8	0.72130	0.72130	0.72130	0.72130
TRAVIS CO MUD NO 9	0.87560	0.87560	0.87560	0.87560
TRAVIS CO MUD NO 10	0.74700	0.74700	0.74700	0.72700
TRAVIS CO MUD NO 11	0.77250	0.77250	0.77250	0.77250

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2013	2014	2015	2016	2017	2018
-	-	0.98000	0.98000	0.98000	0.98000
-	-	-	-	0.98000	0.98000
0.90000	0.90000	0.90000	0.90000	0.90000	0.90000
-	-	-	-	-	-
-	-	-	-	-	-
0.19300	0.18300	0.17880	0.17540	0.19000	0.18860
0.49460	0.45630	0.41690	0.38380	0.36900	0.35420
0.62850	0.57060	0.32150	0.25990	0.21060	0.19620
0.10000	0.10000	0.10000	0.10000	0.10000	0.10000
0.10000	0.09820	0.09580	0.10000	0.10000	0.10000
0.09640	0.09080	0.09000	0.10000	0.10000	0.09750
0.09990	0.10000	0.09140	0.10000	0.10000	0.10000
0.09780	0.10000	0.09180	0.10000	0.10000	0.10000
0.10000	0.10000	0.10000	0.10000	0.10000	0.10000
-	-	-	-	0.09790	0.10000
0.09980	0.09980	0.09980	0.09980	0.09980	0.10000
0.08080	0.07510	0.07416	0.07299	0.07550	0.07810
0.10000	0.10000	0.10000	0.10000	0.10000	0.10000
0.10000	0.09810	0.10000	0.10000	0.10000	0.10000
0.10000	0.10000	0.10000	0.10000	0.10000	0.10000
0.10000	0.10000	0.10000	0.10000	0.10000	0.10000
0.10000	0.10000	0.10000	0.10000	0.10000	0.10000
-	-	-	-	0.10000	0.10000
0.98000	0.97450	0.95850	0.93000	0.91730	0.87700
0.50000	0.48410	0.48250	0.48150	0.48150	0.47520
0.72960	0.72960	0.72960	0.72960	0.72960	0.72960
0.81200	0.76930	0.74280	0.69750	0.60300	0.59000
0.47100	0.46000	0.46000	0.46000	0.48480	0.46460
0.90890	0.90890	0.90890	0.90890	0.90890	0.90890
0.72130	0.72130	0.71450	0.71450	0.71450	0.71450
0.87560	0.87560	0.85950	0.84350	0.82750	0.82750
0.72700	0.78000	0.78000	0.75000	0.72000	0.76000
0.77250	0.77250	0.73750	0.69250	0.61020	0.56750

## TRAVIS CENTRAL APPRAISAL DISTRICT

### Tax Rates by Taxing Entity

#### Last Ten Fiscal Years

Taxing Entity	2009	2010	2011	2012
TRAVIS CO MUD NO 12	-	0.10000	0.10000	0.77250
TRAVIS CO MUD NO 13	-	0.10000	0.10000	0.77250
TRAVIS CO MUD NO 14	0.85000	0.95000	0.99030	1.07920
TRAVIS CO MUD NO 15	0.33250	0.33250	0.33250	0.33250
TRAVIS CO MUD NO 16	0.90000	0.95000	0.95000	0.95000
TRAVIS CO MUD NO 17	-	-	-	-
TRAVIS CO MUD NO 18	-	-	-	-
TRAVIS CO MUD NO 20	-	-	-	-
TRAVIS CO MUD NO 21	-	-	-	-
TRAVIS CO MUD NO 22	-	-	-	-
TRAVIS CO MUD NO 23	-	-	-	-
TRAVIS CO MUD NO 24	-	-	-	-
TRAVIS CO WCID 17 FLINTROCK (DA)	0.40000	0.42229	0.45000	0.49880
TRAVIS CO WCID 17 SERENE HILLS (DA)	-	0.65000	0.65000	0.65000
TRAVIS CO WCID 17 STEINER RANCH (DA)	0.52490	0.52480	0.52000	0.49260
TRAVIS CO WCID NO 10	0.03900	0.02600	0.02790	0.02880
TRAVIS CO WCID NO 17	0.05750	0.06000	0.06000	0.06000
TRAVIS CO WCID NO 18	0.20810	0.20810	0.20810	0.21560
TRAVIS CO WCID NO 19	0.22500	0.26000	0.26000	0.26000
TRAVIS CO WCID NO 20	0.32000	0.32000	0.32000	0.31250
TRAVIS CO WCID POINT VENTURE	0.36130	0.36130	0.36130	0.38510
TRAVIS COUNTY HEALTHCARE DISTRICT	0.06740	0.07190	0.07890	0.07895
VILLAGE OF BRIARCLIFF	0.09620	0.09620	0.11750	0.11750
VILLAGE OF POINT VENTURE	0.09000	0.09000	0.09000	0.09000
VILLAGE OF SAN LEANNA	0.24980	0.24980	0.24980	0.24980
VILLAGE OF THE HILLS	0.04000	0.03600	0.02980	0.02700
VILLAGE OF VOLENTE	0.12860	0.12860	0.12860	0.12150
VILLAGE OF WEBBERVILLE	0.30250	0.30250	0.30250	0.28190
WELLS BRANCH MUD	0.47000	0.47000	0.47000	0.47000
WEST TRAVIS CO MUD NO 6	0.45000	0.45000	0.45000	0.45000
WEST TRAVIS CO MUD NO 8	0.80000	0.88940	0.88940	0.88940
WILBARGER CRK MUD NO 1	0.95000	0.95000	0.95000	0.95000
WILBARGER CRK MUD NO 2	0.95000	0.95000	0.95000	0.95000
WILLIAMSON/TRAVIS MUD NO 1	0.71400	0.66400	0.66200	0.65700

(4 OF 5)

2013	2014	2015	2016	2017	2018
0.77250	0.77250	0.77250	0.77250	0.77250	0.77250
0.77250	0.77250	0.77250	0.77250	0.77250	0.77250
0.99000	0.94000	0.90500	0.90500	0.87810	0.81000
0.33250	0.33250	0.33250	0.33250	0.40750	0.40750
0.95000	0.95000	0.95000	0.95000	0.95000	0.95000
0.95000	0.95000	0.95000	0.95000	0.95000	0.95000
0.75000	0.75000	0.75000	0.75000	0.75000	0.75000
-	-	-	-	-	0.36500
0.31250	0.31250	0.31250	0.31250	0.31250	0.32750
-	-	-	-	-	0.85000
-	-	-	-	0.41010	0.41010
-	-	-	-	0.95000	0.95000
0.46560	0.45260	0.45050	0.43200	0.39960	0.37200
0.65000	0.65000	0.65000	0.62500	0.62500	0.62500
0.44980	0.42850	0.37510	0.30000	0.29870	0.29490
0.02970	0.02950	0.02940	0.06670	0.09460	0.09000
0.05750	0.05750	0.05850	0.05990	0.05990	0.05990
0.21130	0.09500	0.09520	0.09390	0.08550	0.07880
0.26000	0.26000	0.24000	0.22500	0.23070	0.25750
0.24000	0.23000	0.20720	0.20550	0.20000	0.20000
0.39910	0.39910	0.62530	0.62530	0.62470	0.62590
0.12900	0.12640	0.11778	0.11054	0.10739	0.10522
0.11750	0.16050	0.16050	0.16050	0.14740	0.13650
0.10500	0.10950	0.10950	0.11310	0.12160	0.12300
0.24980	0.24980	0.24980	0.24980	0.24980	0.24980
0.02480	0.02485	0.06000	0.06000	0.06000	0.10000
0.13000	0.13000	0.10000	0.10650	0.10850	0.09000
0.27740	0.27740	0.30510	0.34020	0.37420	0.33650
0.46000	0.43000	0.39000	0.38730	0.37950	0.37300
0.45000	0.45000	0.45000	0.45000	0.45000	0.35000
0.84000	0.73000	0.61100	0.55100	0.52100	0.52100
0.94840	0.92500	0.90800	0.88950	0.87800	0.87800
0.95000	0.95000	0.95000	0.95000	0.95000	0.95000
0.61500	0.54000	0.51000	0.46620	0.43160	0.40790

## TRAVIS CENTRAL APPRAISAL DISTRICT

### Tax Rates by Taxing Entity

#### Last Ten Fiscal Years

Taxing Entity	2009	2010	2011	2012
WMSN CO WSID DIST 3	0.79990	0.81500	0.81500	0.81500
WMSN-TR CO WCID NO 1D	0.42100	0.42100	0.42100	-
WMSN-TR CO WCID NO 1F	0.90000	0.90000	0.90000	0.90000
WMSN-TR CO WCID NO 1G	0.56200	0.57580	0.55650	0.55620

SOURCE: Travis Central Appraisal District- Internal Management Reports

(5 OF 5)

2013	2014	2015	2016	2017	2018
0.81500	0.80820	0.73060	0.72300	0.72300	0.72300
-	-	-	-	-	-
0.90000	0.90000	-	-	-	-
0.54010	0.53680	-	-	-	-

## 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.

#### **SECTION 6.062 PROPERTY TAX CODE, PUBLICATION OF BUDGET**

(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."

## SECTION 6.051 PROPERTY TAX CODE, OWNERSHIP OF REAL PROPERTY

(a) The board of directors of an appraisal district may purchase or lease real property and may construct improvements as necessary to establish and operate the appraisal office or a branch appraisal office.

(b) The acquisition or conveyance of real property or the construction or renovation of a building or other improvement by an appraisal district must be approved by the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members. The board of directors by resolution may propose a property transaction or other action for which this subsection requires approval of the taxing units. The chief appraiser shall notify the presiding officer of each governing body entitled to vote on the approval of the proposal by delivering a copy of the board's resolution, together with information showing the costs of other available alternatives to the proposal. On or before the 30th day after the date the presiding officer receives notice of the proposal, the governing body of a taxing unit by resolution may approve or disapprove the proposal. If a governing body fails to act on or before that 30th day or fails to file its resolution with the chief appraiser on or before the 10th day after that 30th day, the proposal is treated as if it were disapproved by the governing body.

(c) The board of directors may convey real property owned by the district, and the proceeds shall be credited to each taxing unit that participates in the district in proportion to the unit's allocation of the appraisal district budget in the year in which the transaction occurs. A conveyance must be approved as provided by Subsection (b) of this section, and any proceeds shall be apportioned by an amendment to the annual budget made as provided by Subsection (c) of Section [6.06](#) of this code.

(d) An acquisition of real property by an appraisal district before January 1, 1988, may be validated before March 1, 1988, in the manner provided by Subsection (b) of this section for the acquisition of real property.



# Glossary

## GLOSSARY

**Accrual Basis of Accounting-** Method of accounting that recognizes the financial effect or 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.