



2023

# Fiscal Year 2023 Adopted Budget

**Travis County, Texas**

Prepared by  
**Travis CAD Finance Department**



# TRAVIS CENTRAL APPRAISAL DISTRICT

## BOARD OFFICERS

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



MARYA CRIGLER  
CHIEF APPRAISER

## BOARD MEMBERS

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

## **RESOLUTION 20220901-5E**

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

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT FOR THE ADOPTION OF THE PROPOSED BUDGET FOR FISCAL YEAR 2023.

**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 September 1, 2022, 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 September 1, 2022, 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 Travis Central Appraisal District:

Section 1: 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.

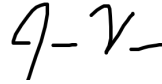
Section 2: That the budget hereby approved and adopted shall be made part of the public records of the Travis Central Appraisal District.

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the Travis Central Appraisal District in conflict with the provisions of this Resolution are, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.

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

DULY RESOLVED AND ADOPTED by the Board of Directors of the Travis Central Appraisal District  
on this 1<sup>st</sup> day of September, 2022.

TRAVIS CENTRAL APPRAISAL DISTRICT



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James Valadez, Chairman  
Board of Directors

ATTEST:



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Theresa Bastian, Vice Chairman  
Board of Directors



# Travis Central Appraisal District

## OUR MISSION

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

## OUR VISION

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

## OUR VALUES

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

## Strategic Goals

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



# Travis Central Appraisal District

## Fiscal Year 2023 Adopted Budget

### Board of Directors

Mr. James Valadez, Chair  
Travis County

Ms. Theresa Bastian, Secretary  
City of Austin

Ms. Nicole Conley  
City of Austin

Mr. Tom Buckle  
West Travis County

Ms. Deborah Cartwright  
Austin ISD

Mr. Vivek Kulkarni  
Travis County

Ms. Elizabeth Montoya  
East Travis County

Mr. Felipe Ulloa  
Austin ISD/City of Austin

Ms. Blanca Zamora-Garcia  
City of Austin

Mr. Bruce Elfant  
Travis County Tax Assessor/Collector

Ms. Marya Crigler, RPA  
Chief Appraiser

Prepared by the TCAD Finance Department



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# INTRODUCTORY SECTION



# TRAVIS CENTRAL APPRAISAL DISTRICT

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FELIPE ULLOA  
BLANCA ZAMORA-GARCIA

June 7, 2022

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

I am pleased to present the proposed budget for the Travis Central Appraisal District (TCAD) for the fiscal year 2023. TCAD continues to grapple with costly unfunded mandates from the Legislature, staffing shortages, and an increasing workload as Travis County continues to grow rapidly. The fiscal year 2023 proposed budget totals \$25,683,866- a 12.72% increase over the 2022 adopted budget. The proposed and five previous years' budget history compare as follows:

Year	Budget Amount	Percentage Increase
2018	\$ 18,827,658	4.00%
2019	\$ 19,486,627	3.50%
2020	\$ 20,193,893	3.63%
2021	\$ 20,193,893	0.00%
2022	\$ 22,786,110	12.84%
2023	\$ 25,683,866	12.72%

TCAD's 2022 adopted budget focused on increasing staffing for our appraisal divisions. In the 2023 proposed budget, TCAD has focused on the clerical division staffing needs and recruiting and retaining qualified employees. As we mentioned last year in our proposed budget letter, TCAD has ran a very lean operation and maintained approximately the same number of positions from 2011 to 2021. Staffing increased in our 2022 adopted budget to 143 full-time equivalents (FTEs), and we are requesting an additional 10 FTEs in our 2023 proposed budget, bring total staffing to 153 FTEs.

As of the most recent Comptroller's Operations Survey, Travis CAD had the third highest market value in the state. A helpful statistic for weighting appraisal district performance is made by comparing the appraisal district budget to total market value. This measures appraisal and operating efficiencies based on how much it costs to produce a market value appraisal roll. Travis CAD has the lowest budget as a percent of total market value compared to other similar metro CADs.





## Budget as a % of Market Value

CAD	2020 Market Value	2021 Budget	Budget as % of Market Value
<b>Travis CAD</b>	<b>\$ 281,719,603,071</b>	<b>\$ 20,193,893</b>	<b>0.0072%</b>
Dallas CAD	\$ 375,122,738,627	\$ 29,369,242	0.0078%
Bexar CAD	\$ 211,503,402,074	\$ 18,841,892	0.0089%
Tarrant CAD	\$ 244,758,616,267	\$ 25,592,687	0.0105%
Denton CAD	\$ 134,865,685,640	\$ 14,232,348	0.0106%
Williamson CAD	\$ 90,009,986,261	\$ 9,887,200	0.0110%
Harris CAD	\$ 663,986,567,982	\$ 93,018,564	0.0140%
Fort Bend CAD	\$ 97,093,528,541	\$ 15,652,973	0.0161%
El Paso CAD	\$ 57,637,856,990	\$ 16,032,787	0.0278%

Compared to the other metro CADs, Travis CAD also had the lowest budget as a percent of total levy, further demonstrating that Travis CAD continues to operating in an efficient manner.

## 2021 Budget as a % of Total Levy

CAD	2021 Budget	2020 Levy	Budget as % of Total Levy
<b>Travis CAD</b>	<b>\$ 20,193,893</b>	<b>\$ 5,097,080,213</b>	<b>0.40%</b>
Dallas CAD	\$ 29,369,242	\$ 7,352,935,051	0.40%
Bexar CAD	\$ 18,841,892	\$ 4,348,052,255	0.43%
Tarrant CAD	\$ 25,592,687	\$ 5,140,631,838	0.50%
Denton CAD	\$ 14,232,348	\$ 2,375,933,879	0.60%
Williamson CAD	\$ 9,887,200	\$ 1,575,975,880	0.63%
Fort Bend CAD	\$ 15,652,973	\$ 2,129,972,954	0.73%
Harris CAD	\$ 93,018,564	\$ 12,295,974,520	0.76%
El Paso CAD	\$ 16,032,787	\$ 1,369,642,785	1.17%



# The Local Economy

## Market Indicators

2021 has brought us a world tired of the pandemic and ready to get back to business. In terms of the US economy, we saw a GDP much steadier than in 2020 with three of the four quarters well into the 6% range ending with a fourth quarter up 6.9%. Cities have quickly turned from collections of boarded up restaurants and empty seas of parking lots back to the centers of vibrancy and culture that they historically have been. By the end of the year, we saw an overall increase of 5.7% for the US Gross Domestic Product, compared to a 3.5% decrease for 2020. The reigning sentiment of uncertainty in our economy and our personal lives in 2019 and 2020, which put many investors into a hold position greatly dissipated. This took us from a CRE deal volume decrease of 36% year-over-year in Q2 2020, according to Deloitte, to a nearly 80% increase in the end of 2021, per Bloomberg. After a lull in deals for the first three quarters of 2020 cash flush investors came back strong and were rewarded for it. Green Street's Change in Commercial Property Values study shows a 21% increase for the trailing 12 months as of March 4<sup>th</sup>, 2022. With such a market acceleration, this brings many investors to their target internal rate of return early which in turn, shortens their holding period, thusly bringing even more properties to market.

Locally, economic growth in Austin is expected to continue outpacing much of the rest of the country due in part to its diversified economy and its ability to draw a substantial amount of domestic and international capital. For the fourth year in a row, Austin has taken the No. 3 spot on the Milken Institute's Best-Performing Cities report, noting presences of major tech companies such as Apple, Samsung Electronics, IBM, Dell and Tesla. The Texas capital was ranked No. 4 for overall real estate prospects in this year's Urban Land Institute annual industry survey, "Emerging Trends in Real Estate 2022." The population continues to swell at historic rates, noting Austin as a national leader for resiliency of job market. According to a recent survey of commercial real estate investors performed by CBRE, Austin was ranked as the number one target. "Austin has become the clear darling of investors in the post-pandemic world. Attracting investors with its unique combination of high-quality lifestyle, new supply, and a tech forward economy and workforce," said CBRE's Vice President Russell Ingram.

## ECONOMIC TRENDS

### ▲ POPULATION

According to the most recent U.S. Census, Austin was the fastest growing large city and is expected to reach a population of 4.5 million by 2050.

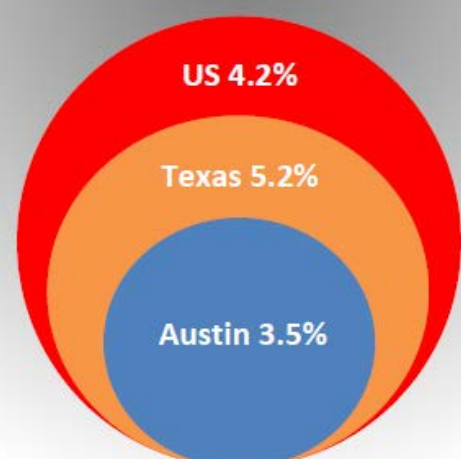
### ▲ AUSTIN BUSINESS CYCLE INDEX

Increased 6.1%, putting Austin still well above all other major metros in Texas

### ▼ UNEMPLOYMENT

Austin's unemployment rate was 3.5% at yearend 2020, a decrease from 2020 which was 5.1%.

## Unemployment Rates





Though Austin has finely slipped a few spots in the U.S News & World Report's ranking of the best places to live in the United States to number 4, Austin's economic indices are full steam ahead. With a diverse and well-educated workforce, no state income taxes and a business-friendly climate, there are no signs of a slowdown in Austin's popularity and growth, solidifying its boomtown status.

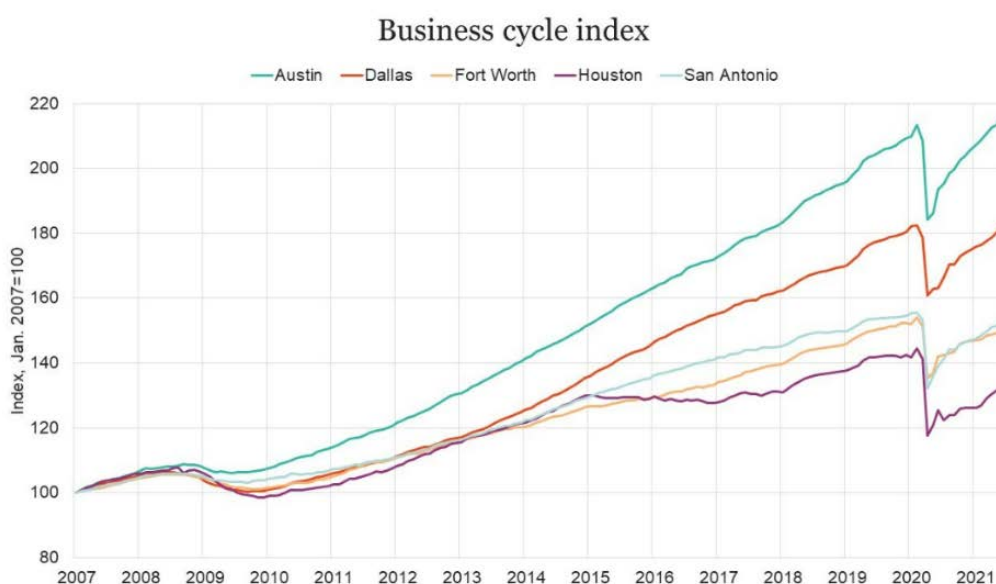
## Where Does Austin Rank?

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

- No. 1 Best State Capital to Live in – 5<sup>th</sup> year in a row (*WalletHub*, January 2022)
- No. 1 Tech Town – 3<sup>rd</sup> year in a row (*CompTIA*, December 2020)
- No. 1 Rate of Tech Job Growth in 2021 – 2<sup>nd</sup> year in a row (*CompTIA*, March 2021)
- No. 1 Best College Town Among Large Cities – 2<sup>nd</sup> year in a row (*WalletHub*, December 2021)
- No. 1 Big City Labor Market (*The Wall Street Journal*, 2022)
- No. 5 Best Place to Live in the USA (*U.S. News*, 2021 - 2022)
- No. 3 Top Emerging Life Science Clusters in U.S. (*CBRE*, October 2020)
- No. 4 U.S. Market for Real Estate Investment (*PwC & Urban Land Institute*, 2021)
- No. 4 Metro for Number of Inc. 5000 Firms – 2<sup>nd</sup> year in a row (*Site Selection Investor Watch*, 2021)
- No. 5 Best Place to Live in the USA (*U.S. News*, 2021 - 2022)
- No. 6 Most Popular Destinations for Migrating Home Buyers (*Redfin*, December 2021)
- No. 11 Top 25 Global Innovation Hubs (*Hickey and Associates*, December 2021)

## Economy

Austin's Business-Cycle Index Growth Rate is up 6.1% annually bring Austin almost back to the pre-pandemic trend.



Source: Chamber of Commerce

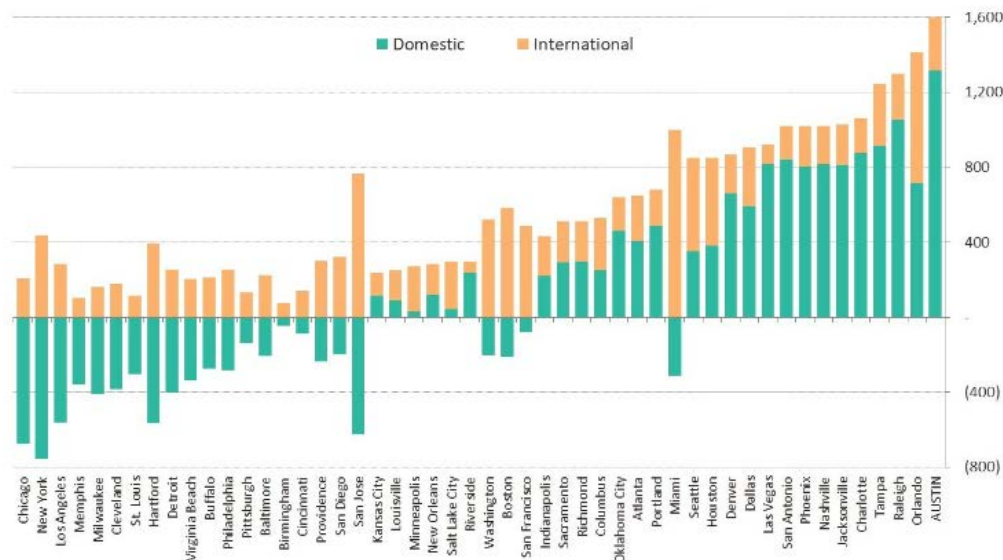


## Population Growth

The 2020 census pegs Austin at a population of 961,855, compared to the 2010 census population of 790,390. With the influx of large scale corporate relocations and expansions and the historically low housing supply one can only assume Austin is continuing its upward trend in population growth. The charts below provide a decade's worth of perspective on the trajectory of the Texas Capitol's population.

### Net migration per 10,000 population, 2010-2019

50 largest metros



### Top 10 Counties in Numeric Growth, 2010 to 2019

Rank	State	County	April 1, 2010 (Estimated Base)	July 1, 2019	Numeric Growth
1	Arizona	Maricopa County	3,817,365	4,485,414	668,049
2	Texas	Harris County	4,093,176	4,713,325	620,149
3	Washington	King County	1,931,287	2,252,782	321,495
4	Nevada	Clark County	1,951,268	2,266,715	315,447
5	Texas	Tarrant County	1,810,664	2,102,515	291,851
6	Texas	Bexar County	1,714,781	2,003,554	288,773
7	California	Riverside County	2,189,765	2,470,546	280,781
8	Texas	Dallas County	2,367,430	2,635,516	268,086
9	Texas	Collin County	781,419	1,034,730	253,311
10	Texas	Travis County	1,024,444	1,273,954	249,510

Source: U.S. Census Bureau





## Job Growth

Austin is back to the number one spot for jobs market in the U.S. after being bumped to number two for 2020, according to The Wall Street Journal. With marquis announcements of the Tesla Gigafactory and the relocation of the Oracle headquarters leading the charge, Austin is extremely well positioned into the foreseeable future.

### Best performing among the top 50 metros (year-over-year)

	Nonfarm payroll jobs		Nov. 2020-Nov. 2021		Rank
	Nov. 2020	Nov. 2021	Difference	Percent change	
Las Vegas MSA	911,400	988,700	77,300	8.5%	1
Austin MSA	1,103,600	1,189,400	85,800	7.8	2
Orlando MSA	1,186,100	1,277,600	91,500	7.7	3
San Francisco MDiv	1,054,600	1,129,300	74,700	7.1	4
Boston NECTADiv	1,740,900	1,850,300	109,400	6.3	5
Miami MDiv	1,127,700	1,197,800	70,100	6.2	6
Anaheim MDiv	1,532,400	1,626,300	93,900	6.1	7
Los Angeles MDiv	4,117,100	4,368,000	250,900	6.1	8
Seattle MDiv	1,659,200	1,758,500	99,300	6.0	9
Dallas MDiv	2,656,900	2,813,200	156,300	5.9	10

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

### New/lost jobs by industry: Nov. 2020-Nov. 2021



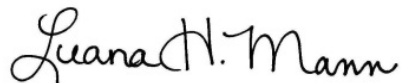
Source: Texas Workforce, CES.



## Acknowledgements

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

Respectfully submitted,

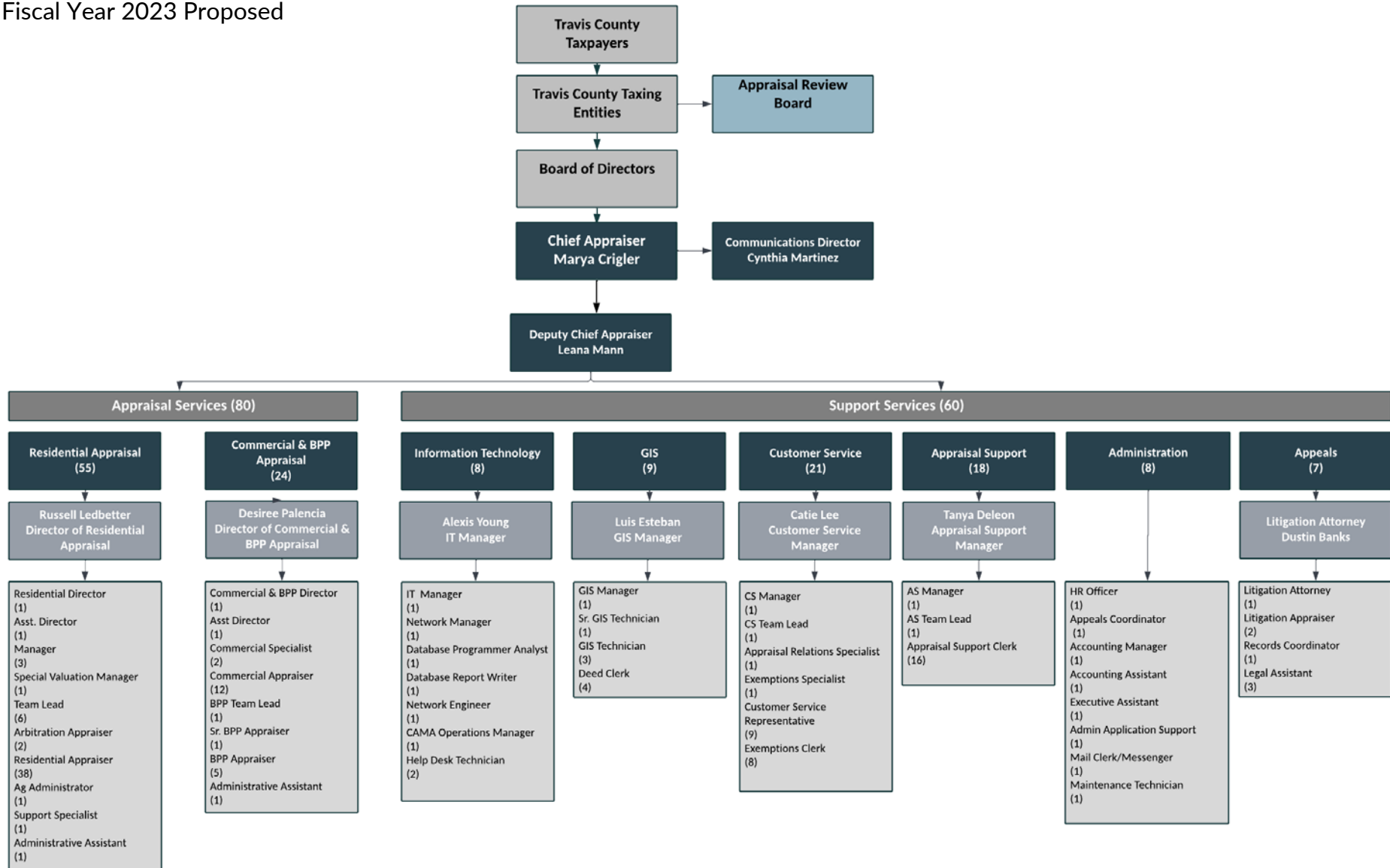


Leana H. Mann, CGFO  
Deputy Chief Appraiser  
Travis Central Appraisal District



# ORGANIZATIONAL CHART

Fiscal Year 2023 Proposed



## KEY DISTRICT PERSONNEL

Name	Division	Title
Marya Crigler	Administration	Chief Appraiser
Leana Mann	Administration	Deputy Chief Appraiser
Cynthia Martinez	Administration	Communications Director
Kat Harvey	Administration	Human Resources Officer
Allison Hicks	Administration	Accounting Manager
Dusty Banks	Appeals	In-house Counsel
Tanya DeLeon	Appraisal Support	Manager Appraisal Support
Desiree Palencia	Commercial	Director Commercial & Business Personal Property
Dustin Harshbarger	Commercial	Assistant Commercial Director
Nancy Wiatrek	Commercial/BPP	BPP Appraisal Manager
Catie Lee	Customer Support	Manager Customer Service
Alexis Young	IT	Manager IT
Luis Esteban	GIS	Manager GIS
Russell Ledbetter	Residential	Director Residential Appraisal
Zach Dye	Residential	Assistant Director Residential Appraisal
Gretchen Stevens	Residential	Residential Appraisal Manager
Jazmin Gonzalez	Residential	Residential Appraisal Manager
Emiliano Nino	Residential	Residential Appraisal Manager
Tami Stone	Residential	Special Valuation Manager





## AWARDS

### 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, 2022. This is the tenth consecutive year that the district has been awarded this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe that our fiscal year 2023 budget will continue to conform to program requirements, and once adopted, we will submit 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 01, 2022**

*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, 2020. This was the tenth consecutive year that the district has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized 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 continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.



Government Finance Officers Association

## Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Travis Central Appraisal District  
Texas**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morrell*

Executive Director/CEO



# BUDGET OVERVIEW



# Understanding the Local Property Tax Process



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

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

The Texas Constitution sets out five basic rules for property taxes <sup>(2)</sup>:

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

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





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

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

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

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

1. A large part of each appraisal district's job is to estimate what your property is worth on January 1. What a property is used for on January 1, market conditions at that time, and who owns the property on that date determine whether the property is taxed, its value, and who is responsible for paying the tax. Your appraisal district also processes applications for tax exemptions, agricultural appraisals, and other tax relief.
2. After the May 15 protest deadline, the appraisal review board begins hearing protests from property owners who believe their property values are incorrect or who did not get exemptions or agricultural appraisal. When the ARB finishes its work, the appraisal district gives each taxing unit a list of taxable property.
3. In August or September, the elected officials of each taxing unit adopt tax rates for their operations and debt payments. Several taxing units tax your property. Every property is taxed by the county and the local school district. You also may pay taxes to a city and to special districts such as hospital, junior college, water, fire, and others.
4. Tax collection starts around October 1 as tax bills go out. Taxpayers have until January 31 of the following year to pay their taxes. On February 1, penalty and interest charges begin accumulating on most unpaid tax bills. Tax collectors may start legal action to collect unpaid taxes on February 1.



# Property Tax Calendar

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

## Role of the Appraisal District

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

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

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



## Travis Central Appraisal District

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

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

Travis County, established in 1840, is located in south central Texas astride the Balcones Fault, the boundary between the Edwards Plateau to the west and the Blackland Prairies to the east. Its county seat, Austin, is the capital of Texas. Travis County's population continues to grow at a steady pace, increasing an average of 2.7% each year. According to the City of Austin demographer, the 2021 population of Travis County was estimated to be 1,372,063, an increase of 2.8% over the 2020 estimated population. The population of Travis County has grown by 27.50% over the last ten years.



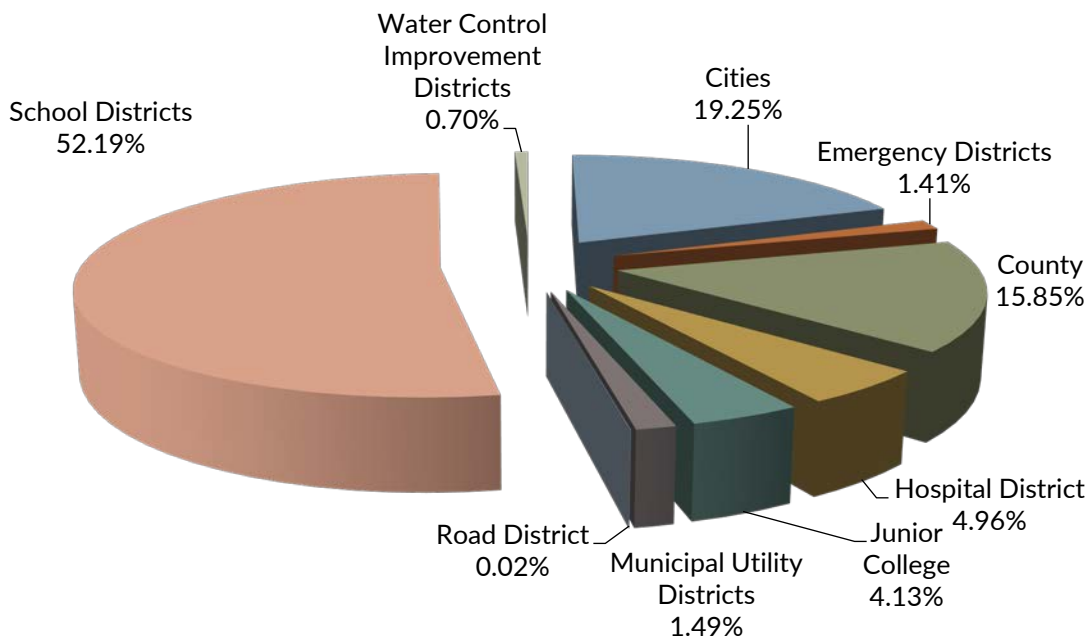
## Property Taxes at Work

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 135 local government agencies including 21 cities, 18 emergency districts, the county, the hospital district, the junior college, 60 municipal utility districts, 1 road districts, 15 school districts, and 17 water control improvement districts. For 2021 the projected tax levy for all taxing units in Travis County is \$5,400,995,788.

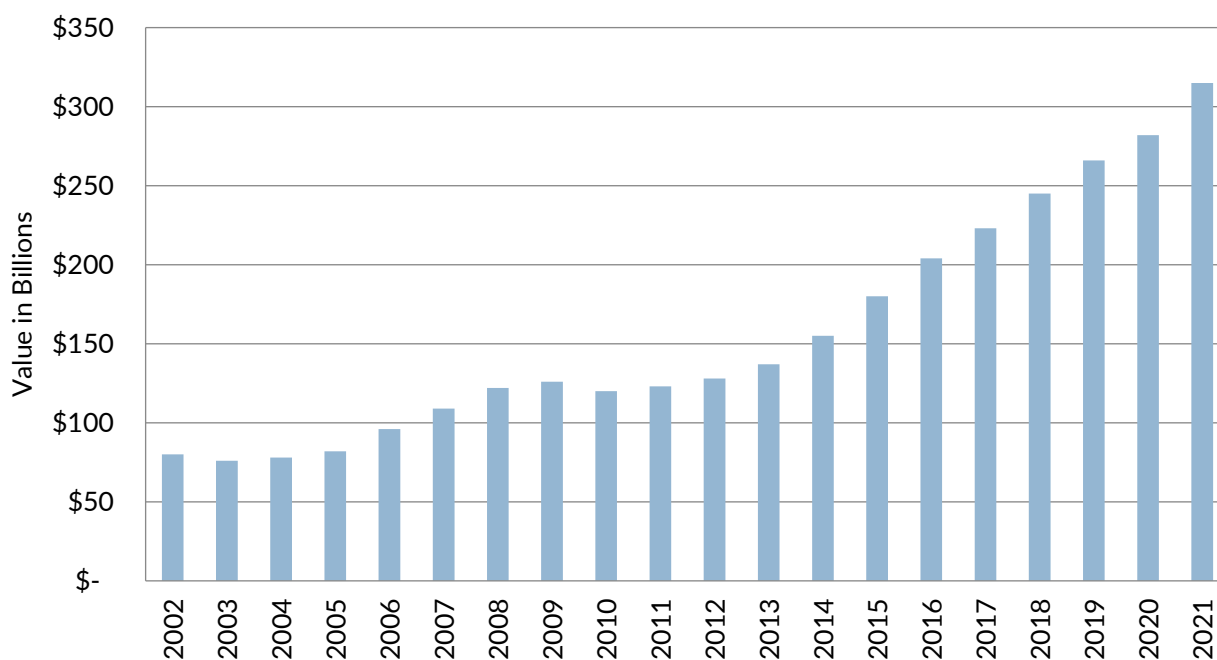
## Budget by Taxing Unit Type





2021 was the eleventh consecutive year of appraisal roll growth. All sectors experienced growth.

Year	Total Appraisal Roll	Appraisal Roll in Billions	Change from Prior Year	Percent Change
2002	\$ 79,727,220,411	\$ 80	\$ 3,487,786,256	4.57%
2003	\$ 76,468,299,684	\$ 76	\$ (3,258,920,727)	-4.09%
2004	\$ 77,780,497,021	\$ 78	\$ 1,312,197,337	1.72%
2005	\$ 82,376,017,030	\$ 82	\$ 4,595,520,009	5.91%
2006	\$ 95,938,443,366	\$ 96	\$ 13,562,426,336	16.46%
2007	\$ 108,849,163,598	\$ 109	\$ 12,910,720,232	13.46%
2008	\$ 121,880,175,682	\$ 122	\$ 13,031,012,084	11.97%
2009	\$ 125,920,708,866	\$ 126	\$ 4,040,533,184	3.32%
2010	\$ 120,247,416,959	\$ 120	\$ (5,673,291,907)	-4.51%
2011	\$ 123,196,201,548	\$ 123	\$ 2,948,784,589	2.45%
2012	\$ 128,176,409,480	\$ 128	\$ 4,980,207,932	4.04%
2013	\$ 136,609,794,659	\$ 137	\$ 8,433,385,179	6.58%
2014	\$ 154,513,882,900	\$ 155	\$ 17,904,088,241	13.11%
2015	\$ 179,776,622,324	\$ 180	\$ 25,262,739,424	16.35%
2016	\$ 203,900,582,596	\$ 204	\$ 24,123,960,272	13.42%
2017	\$ 223,147,520,227	\$ 223	\$ 19,246,937,631	9.44%
2018	\$ 245,338,206,315	\$ 245	\$ 22,190,686,088	9.94%
2019	\$ 266,184,989,892	\$ 266	\$ 20,846,783,577	8.50%
2020	\$ 281,851,353,216	\$ 282	\$ 15,666,363,324	5.89%
2021	\$ 314,594,449,350	\$ 315	\$ 32,743,096,134	11.62%



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

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

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

## Basis of Budgeting

The General Fund 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, 2021, 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 Deputy Chief Appraiser 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 Deputy Chief Appraiser 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 Deputy Chief Appraiser 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 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. The district prepares an annual budget for the General Fund only. Discussions are held with the Chief Appraiser, the Deputy Chief Appraiser, and the department directors to discuss what the department's budget needs are for the upcoming fiscal year. Once this information is gathered, the Deputy Chief Appraiser prepares the proposed budget based on the Chief Appraiser's directives.

In May, the District may hold a budget workshop with the Board of Directors, the Chief Appraiser, and the Deputy Chief Appraiser 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 General Fund 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 2022						
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## DATE    SUBJECT

2/7/2022 Budget discussion with Chief Appraiser on 2023 budget

2/14/2022 Meet with division directors

FEBRUARY 2022						
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27	28					

MARCH 2022						
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27	28	29	30	31		

## DATE    SUBJECT

3/1/2022 Mail 2nd quarter invoices to taxing entities

3/7/2022 Budget requests due from department directors

3/31/2022 First budget draft due to Chief Appraiser

## DATE    SUBJECT

4/30/2022 Second budget draft due to Chief Appraiser

APRIL 2022						
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MAY 2022						
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## DATE    SUBJECT

5/6/2022 Final budget draft due to Chief Appraiser

5/12/2022 Budget work shop with Board of Directors



**DATE      SUBJECT**

6/1/2022 Mail 3rd quarter invoices to taxing entities  
6/7/2022 Present proposed budget to Board of Directors  
6/15/2022 Last day to present proposed budget to Board of Dir. &  
submit copy to taxing entities

JUNE 2022						
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JULY 2022						
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31						

**DATE      SUBJECT**

**DATE      SUBJECT**

8/16/2022 Public hearing notice mailed to all taxing entities  
8/22/2022 Required budget notice ran in local newspapers  
8/22/2022 Public hearing notice mailed to all taxing entities

AUGUST 2022						
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21	22	23	24	25	26	27
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SEPTEMBER 2022						
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**DATE      SUBJECT**

9/1/2022 4th quarter invoices mailed to taxing entities  
9/1/2022 Board of Directors adopts 2023 budget  
9/15/2022 Final day to adopt 2023 budget  
9/30/2022 Submit budget to GFOA  
9/30/2022 Tax rates are adopted by all taxing units

**DATE      SUBJECT**

10/24/2022 Mail out final calculation of budget liabilities to  
taxing entities  
10/8/2022 End of year line item transfers presented at  
Board of Directors meeting  
10/31/2022 Mail out budget amendment notification to taxing entities

OCTOBER 2022						
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NOVEMBER 2022						
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DATE      SUBJECT

DATE      SUBJECT

12/1/2022 1st quarter 2023 invoices mailed to taxing entities  
 12/8/2022 Budget amendments presented to Board of Directors  
 12/31/2022 2022 fiscal year-end  
 1/1/2023 2023 budget takes effect

DECEMBER 2022						
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18	19	20	21	22	23	24
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## 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, 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
	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. Train staff to make clear and concise arguments at the ARB to defend the District's values.	Reduction in value changes at informal and formal by 50% from 11% average to 5% or less.	Staff training on defending appraisal values and standards of evidence	Percent value change	Number of property protests  Number of value reductions	Residential Appraisal
	Improve quality and consistency of land values of 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 CAMA vendor to enhance the software to provide greater appraisal and analysis capabilities.	Increased functionality in the modules	Schedule and hold regular meetings with the True Prodigy leaders to focus on the TCAD needs, 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 development projects approved  Number of software requirement documents written and approved  Number of enhancement s included in each release	Information Technology  Information Technology  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	All Departments
			Certification level of 90% as of July 20. Local Value Findings or Exceeds Standards finding			Number of protests completed	
	Complete protest as soon as possible after certification.	Ensure that all protests are completed as soon as possible after certification to shift the annual calendar of events and provide more time to appraisal staff to perform discovery and valuation tasks. Increased time to perform discovery and valuation should result in higher accuracy in the appraisal roll and fewer property protests.	Earlier start to discovery and valuation cycles	Select a target date of completion and communicate the date and objective with staff, ARB and agents. Maintain consistency in scheduling of protests hearings to ensure that protests are completed by the target date	Date of completion and percent of open protest	Number of informal hearings held per day Number formal hearings per day	Commercial Appraisal Residential Appraisal
	Complete fieldwork and eliminate field work overlap with valuation cycle	Ensure that all field inspections have been completed and that the data entry of the field cards has been completed by February 1	Timely start to valuation cycle	Develop a documented work plan to identify the scope of field work to be completed, evaluate field inspection productivity tasks times and develop a field work plan that recognizes the man hours available for the project. Work plan should include refresher training for appraisers to ensure that work is completed in an accurate manner as well as communicating to the appraisers work productivity expectations. Completion benchmarks should be established to evaluate progress. Regular meetings to ensure progress. Accountability consequences for failing to meet expectations and deadlines. Explore technological solutions such as Austin Energy data and field devices to increase efficiency in the field	Timely start to valuation cycle	Number of field inspections per day	Appraisal Divisions
	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 is completed in an accurate manner as well as communicating to the appraisers work productivity expectations. Completion benchmarks should be established to evaluate progress. Regular meetings to ensure progress. Accountability consequences for failing to meet expectations and deadlines.	Percent of properties noticed with each NOAV run	Number of neighborhood profiles completed each week	Commercial Appraisal Residential Appraisal
	Complete homestead exemption processing within 30 days of receipt of application	Lack of taxpayer compliance with 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 included with the application when first submitted so that staff may process applications upon receipt	Fewer than 5% of exemptions processed after 30 days of receipt	Create additional insert to be included with homestead application reminding taxpayers of the new documentation requirements. Create an online application system to make the application process faster for taxpayers to submit, and for TCAD to process. Add additional information on website reminding taxpayers of additional requirements and create online video detailing requirements.	Percent of exemption applications processed on first receipt	Number of additional documentation on letters mailed to taxpayers Number of exemption applications processed	Customer Service



Strategic Goal	Planning Goal	Objective	Outcome Measure	Strategy	Output Measure	Efficiency Measure	Responsible Department
Collect, create and maintain accurate data.	Field work quality control	Ensure that consistent procedures are followed by all staff and that careful review and consideration is given to each tax parcel appraised	Percent of field card returned for corrections  Percent of accounts requesting 25.25(c) or (d) corrections  Accuracy of sales ratio studies	Improve quality of data collection by updating procedure manuals' and training staff in procedures, performing quality assurance checks on returned field work, using GIS and other tools for data validation and holding staff accountable for errors discovered	Number of field cards processed  Number of errors identified	Average time to process field work	Commercial Appraisal  Residential Appraisal
	Neighborhood cleanup	Ensure that neighborhoods are appropriately defined and identified and address population and sample size issues caused by over stratification	Reduction in the number of neighborhoods and increased performance in sales ratio studies	Develop procedures for the definition of neighborhoods and ensure consistent application of the procedures. Procedures should identify characteristics to be considered in the creation of neighborhoods and establish population minimums. Existing neighborhoods of insufficient population size should be combined where practicable. Procedures should also define a plan for annual review of neighborhoods	Number of neighborhoods with insufficient population and sample size	Number of neighborhoods reviewed	Residential Appraisal
	Property classification	Ensure that property classifications are uniform and consistent, and that procedures are followed by all staff and that careful review and consideration is given to each tax parcel appraised	Percent of field card returned for corrections  Percent of accounts requesting 25.25(c) or (d) 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	Percentage of properties incorrectly classified	Number of properties classified  Number of properties classification s 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





Ensure that the District maintains a highly educated, motivated and skilled workforce.

Strategic Goal	Planning Goal	Objective	Outcome Measure	Strategy	Output Measure	Efficiency Measure	Responsible Department
Ensure that the District maintains a highly educated, motivated and skilled workforce.	Increase training opportunities	Ensure that district staff receives sufficient training in their mission critical duty skills to include customer service, exemption administration, programming and technology, record maintenance, mapping, and basic and advance training in appraisal theory and practice. In addition to attaining Registered Professional Appraiser certification appraisal staff should be encouraged to attain IAAO and Appraisal Institute certifications	Increased number of appraisal staff with RPA, IAAO, AI certifications	Increase training budget for external courses and provide more internal training opportunities	Percentage of employees attaining certifications	Number of classes attended Number of internal training sessions offered Number of certifications awarded	All Departments
	Management training	Provide management training program to increase effectiveness and efficiency of managers	Increased ability of managers to create functional teams, manage projects, meet deadlines, and handle employee relations	Provide internal training on the following topics: Systems thinking, project management, delegating, teamwork, motivating staff, effective feedback, documenting discipline, and dealing with conflict		Number of internal training sessions offered Number of projects completed Number of employee coaching's	All Management
	Cross departmental training	Create a knowledgeable workforce that can assist each other and taxpayers without "governmental shuffle" by providing cross departmental training so that staff may answer basic questions and, if not able to answer, will be able to re-direct questions to the appropriate resource	Increased knowledge and understanding by staff of all phases of appraisal cycle, responsibilities, and district procedures and policies	Provide opportunities for related departments to cross train staff to create a greater understanding amongst staff of the full requirements of the appraisal district and how each division plays a role.	Decreased the number of tasks and taxpayers transferred between departments		All Departments
	Employee retention	Ensure that the district is able to retain long term employees that have developed a lot of institutional knowledge and skills	Increased average length of employments and increase percentage of skilled workers retiring from the district	Review employee salaries and benefit packages to ensure that the district can remain competitive in the market. Benefits would include retirement packages, health insurance, and sick and vacation time. Review employee reward and recognition programs such as service awards and district sponsored morale events. Explore non-monetary rewards such as flexible work schedule and telecommuting		Tenure of employees leaving district service	All Departments
	Successful planning	The population of the senior management is aging and several division directors in key positions are currently, or soon will be, eligible for retirement. Efforts first must be made to retain these employees as long as possible; however, the decision to retire is a personal choice and should be respected and treated with dignity. Regardless of retirement status institutional knowledge from key employees needs to be documented and transferred to the next generation of leaders	A well informed and trained staff ready to assume leadership responsibilities	Directors and managers should document annual work plans which include tasks and deadlines that may not be included in departments general procedure manuals. Directors should identify staff with leadership potential and offer mentoring and training opportunities that will allow 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.	Documented work plans	Number of PCs replaced	Information Technology Administration



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

## Revenue Budget

The revenue budget for fiscal year 2023 totals \$25,866,366. 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 \$25,683,866. The additional \$182,500 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 appraisal revenues over expenditures from the preceding year's budget, the district must reduce the current budget allocation to each taxing unit proportionately for the year that the surplus is from. This is shown as a refund of appraisal assessments and is a contra revenue account, which consequently reduces budgeted revenues required by the taxing units for that fiscal year. For fiscal year 2022, the district does not expect to have any surplus funds credited back to the taxing units.

The district has seen an increase in the creation of Public Improvement Districts over the past two to three years. A public improvement district, or PID, is a defined geographical area

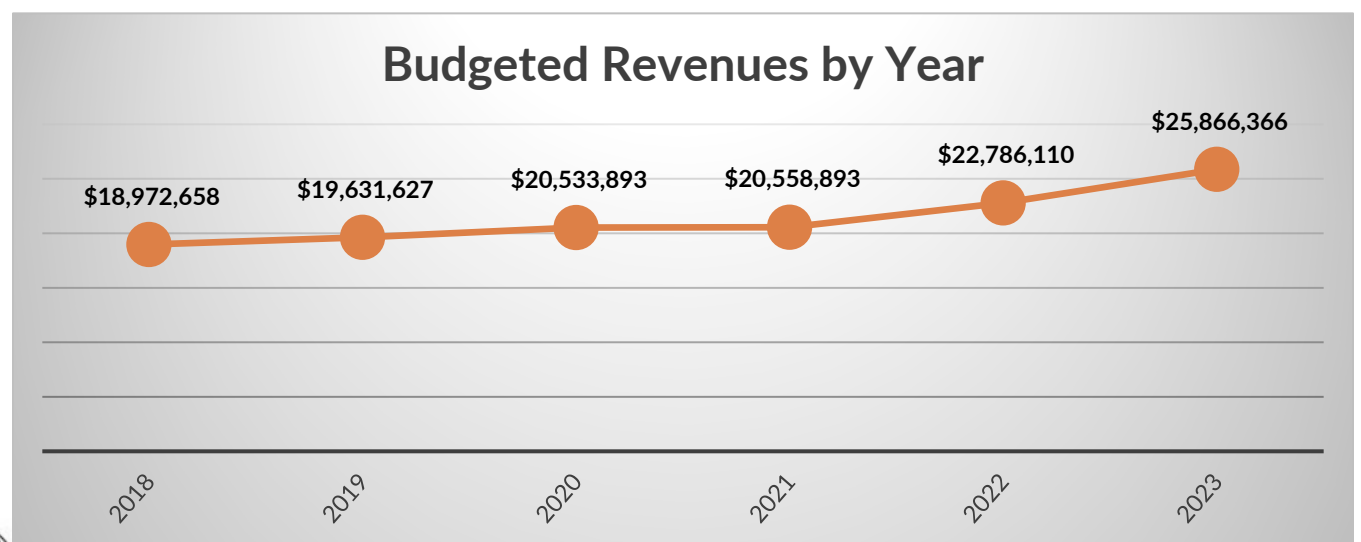


established to provide specific types of improvements or maintenance within the area which are financed by assessments to the property owners within the area.

Public improvement districts have become a valuable financing strategy for municipalities in recent years. As previously stated, appraisal district budgets are funded by the taxing entities within the appraisal district boundaries based on their proportionate share of the tax levy. Public improvement districts do not have a levy and therefore do not contribute to the district's annual budget. However, appraisal districts are continuing to provide appraisal services and reporting for these public improvement districts. Travis CAD implemented a funding strategy similar to the Travis Co. Tax Office where public improvement districts will be assessed an annual fee based on the parcel count within the public improvement district. For fiscal year 2023, TCAD determined this rate to be \$2.00 per parcel. Additionally, new public improvement districts will be assessed a fee of \$1,000 as a setup fee to assist with the cost of setting up the public improvement district in the district's CAMA system. As list of public improvement districts and their estimated 2023 fee can be found in the Revenue Budget section of this document.

The table and graph below show the total budgeted revenues by source for fiscal year 2023 budget and the previous five years' budget history.

<b>Revenue Budget History FY 2018-2023</b>						
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Proposed</b>
Budgeted revenues:						
Appraisal assessments	\$ 18,827,658	\$ 19,486,627	\$ 20,193,893	\$ 20,193,893	\$ 22,786,110	\$ 25,683,866
Other revenue	145,000	145,000	340,000	365,000	182,500	182,500
Total budgeted revenues	<u>\$ 18,972,658</u>	<u>\$ 19,631,627</u>	<u>\$ 20,533,893</u>	<u>\$ 20,558,893</u>	<u>\$ 22,786,110</u>	<u>\$ 25,866,366</u>
Increase in Budgeted Revenues	4.17%	3.47%	4.60%	0.12%	10.83%	13.52%



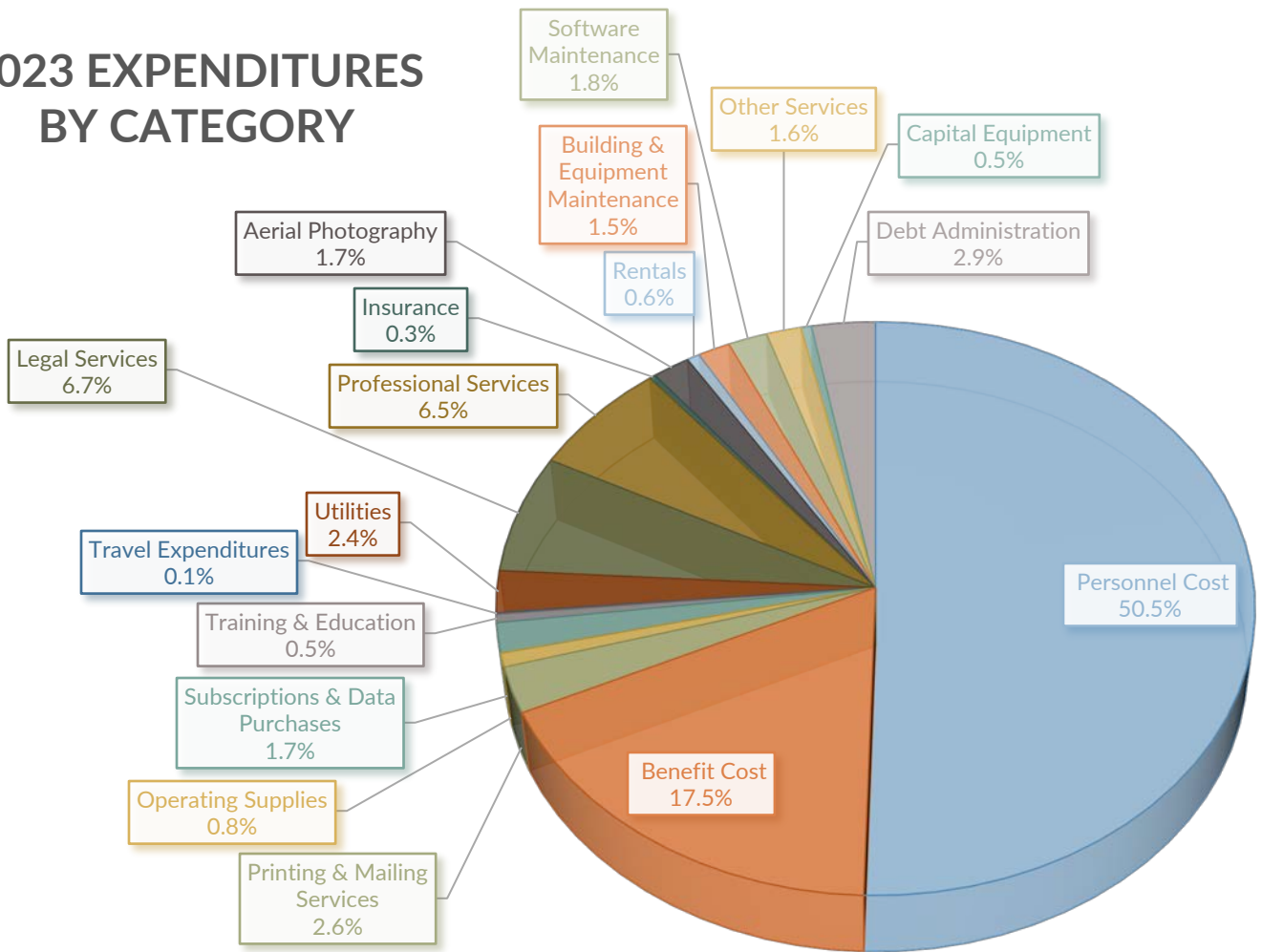
## Overview of Significant Budget Items

Expenditures are broken down by natural expenditure category. The district has 18 different categories that it budgets for annually. A comparison of the 2023 proposed and 2022 adopted budget by category is provided on the following page.

<b>Expenditures by Category FY 2023 v. FY 2022</b>						
	<b>2023 Proposed</b>	<b>2022 Adopted</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2021 Adopted</b>	<b>2021 Actual</b>
<b>Expenditures by Function:</b>						
Personnel Cost	12,561,356	11,138,355	1,423,001	12.78%	9,471,645	8,506,417
Benefit Cost	4,493,676	4,143,506	350,170	8.45%	3,315,329	2,998,184
Printing & Mailing Services	665,819	850,950	(185,131)	-21.76%	733,250	620,528
Operating Supplies	195,500	159,285	36,215	22.74%	172,050	149,682
Subscriptions & Data	286,560	415,426	(128,866)	-31.02%	328,460	437,566
Training & Education	120,790	111,115	9,675	8.71%	112,365	71,142
Travel Expenditures	16,950	10,750	6,200	57.67%	11,250	9,397
Utilities	607,797	624,147	(16,350)	-2.62%	421,779	626,312
Legal Services	1,715,000	983,500	731,500	74.38%	1,293,000	1,657,563
Professional Services	1,821,189	1,350,369	470,820	34.87%	1,565,356	1,231,394
Insurance	74,000	77,000	(3,000)	-3.90%	69,000	60,584
Aerial Photography	802,297	442,297	360,000	81.39%	442,297	442,297
Rentals	150,870	169,370	(18,500)	-10.92%	175,850	135,309
Building & Equipment						
Maintenance	379,418	405,984	(26,566)	-6.54%	429,486	298,408
Software Maintenance	462,100	515,735	(53,635)	-10.40%	610,347	587,718
Other Services	407,775	373,760	34,015	9.10%	270,970	266,229
Capital Equipment	173,931	265,723	(91,792)	-34.54%	22,265	263,941
Debt Administration	748,838	748,838	-	0.00%	749,194	748,838
<b>Total Expenditures</b>	<b>\$ 25,683,866</b>	<b>\$ 22,786,110</b>	<b>\$ 2,897,756</b>	<b>12.72%</b>	<b>\$ 20,193,893</b>	<b>\$ 19,111,510</b>



## 2023 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.

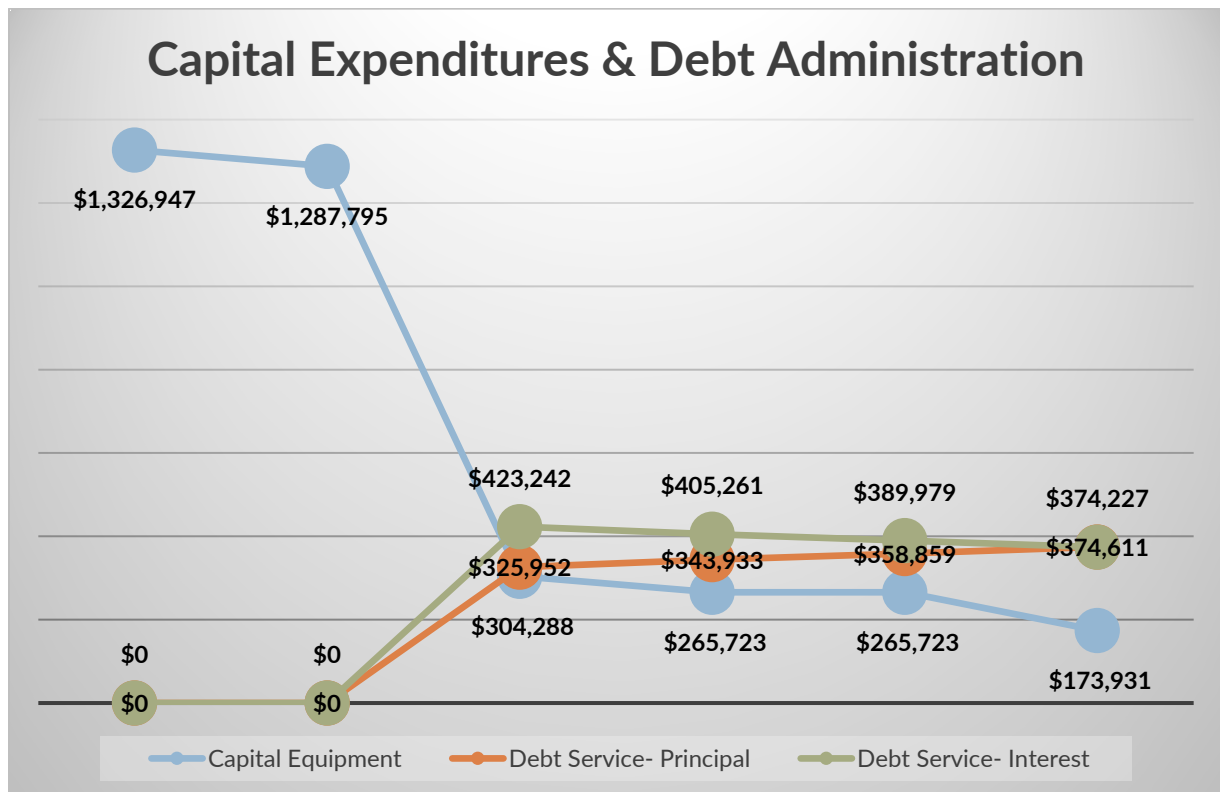
The table and graph below outline the capital expenditures & debt category for the fiscal year 2023 and the previous five fiscal years' budget histories.





### Capital Expenditures & Debt Administration FY 2018-2023

	2018 Adopted	2019 Adopted	2020 Adopted	2021 Adopted	2022 Adopted	2023 Proposed
Capital Expenditures:						
Capital Equipment	\$1,326,947	\$1,287,795	\$ 304,288	\$ 265,723	\$ 265,723	\$ 173,931
Debt Service- Principal	-	-	325,952	343,933	358,859	374,611
Debt Service- Interest	-	-	423,242	405,261	389,979	374,227
Total Capital Expenditures	\$ 1,326,947	\$ 1,287,795	\$ 1,053,482	\$ 1,014,917	\$ 1,014,561	\$ 922,769



## Detailed Budgetary Items

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

The proposed budget for 2023 totals \$25,683,866, which represents a 12.72% increase over the 2022 adopted budget. The following table provides a comparison of the major revenue sources and major expenditure categories for fiscal year 2023 and 2022.

<b>Budget Comparison FY 2023 v. FY 2022</b>						
	2023 Proposed	2022 Adopted	\$ Change	% Change	2021 Adopted	2021 Actual
Appraisal assessments	\$ 25,683,866	\$ 22,786,110	\$ 2,897,756	12.7%	\$ 20,193,893	\$ 20,193,913
Other revenue	182,500	182,500	-	0.0%	365,000	149,862
<b>Total budgeted revenues</b>	<b>\$ 25,866,366</b>	<b>\$ 22,968,610</b>	<b>\$ 2,897,756</b>	<b>12.6%</b>	<b>\$ 20,558,893</b>	<b>\$ 20,343,775</b>
<b>Expenditures by Category:</b>						
Personnel Cost	12,561,356	11,138,355	1,423,001	12.78%	9,471,645	8,506,417
Benefit Cost	4,493,676	4,143,506	350,170	8.45%	3,315,329	2,998,184
Printing & Mailing Services	665,819	850,950	(185,131)	-21.76%	733,250	620,528
Operating Supplies	195,500	159,285	36,215	22.74%	172,050	149,682
Subscriptions & Data	286,560	415,426	(128,866)	-31.02%	328,460	437,566
Training & Education	120,790	111,115	9,675	8.71%	112,365	71,142
Travel Expenditures	16,950	10,750	6,200	57.67%	11,250	9,397
Utilities	607,797	624,147	(16,350)	-2.62%	421,779	626,312
Legal Services	1,715,000	983,500	731,500	74.38%	1,293,000	1,657,563
Professional Services	1,821,189	1,350,369	470,820	34.87%	1,565,356	1,231,394
Insurance	74,000	77,000	(3,000)	-3.90%	69,000	60,584
Aerial Photography	802,297	442,297	360,000	81.39%	442,297	442,297
Rentals	150,870	169,370	(18,500)	-10.92%	175,850	135,309
Building & Equipment						
Maintenance	379,418	405,984	(26,566)	-6.54%	429,486	298,408
Software Maintenance	462,100	515,735	(53,635)	-10.40%	610,347	587,718
Other Services	407,775	373,760	34,015	9.10%	270,970	266,229
Capital Equipment	173,931	265,723	(91,792)	-34.54%	22,265	263,941
Debt Administration	748,838	748,838	-	100.00%	749,194	748,838
<b>Total Expenditures</b>	<b>\$ 25,683,866</b>	<b>\$ 22,786,110</b>	<b>\$ 2,897,756</b>	<b>12.72%</b>	<b>\$ 20,193,893</b>	<b>\$ 19,111,510</b>

Information on significant budgetary increases and decreases are provided on the following pages.



## Significant Increases

GL Account Title	2023 Proposed	2022 Adopted	\$ Change	% Change
	Budget	Budget		
Salaries	10,309,914	8,547,683	1,762,231	20.62%
Auto Allowance	658,200	504,000	154,200	30.60%
529 Savings Plan	262,748	-	262,748	100.00%
Operating Supplies- Equipment	95,500	52,285	43,215	82.65%
Legal & Attorney	1,360,000	271,000	1,089,000	401.85%
Professional Services	1,566,274	1,100,891	465,383	42.27%
Aerial Photography	802,297	442,297	360,000	81.39%

### SALARIES

Senate Bill 63 imposed a slew of new deadlines for action on exemption and special appraisal applications. To meet those deadlines, additional staff are required. The district must now determine within 30 days whether more information is needed from the property owner and provide a detailed response if the application is denied. Additional notice and reminders of formal hearing dates will reduce the number of no-shows and increase workload. The bill also establishes an October deadline for completion of all protests, reinforcing the need for the district to have the appraisers necessary for the ARB to work efficiently. The district focused on the appraisal department staffing in the 2022 budget. This left a void in the clerical departments and an urgent need for additional staff in order to complete our statutorily mandated tasks.

House Bill 988 created a binding arbitration process to resolve claims of a procedural violation by the Appraisal Review Board or the District. The omnibus appraisal bill also limits the ability for the CAD to send corrected NOAV, requires account creation and/or consolidation at the owner's request, increases reporting requirements, dictates that additional information be included in board orders, provides electronic board order delivery, mandates informal settlement conferences, and codifies the single-member ARB panels that some appraisal districts tried during the pandemic.

The combined effect of the numerous process changes in these and other bills have substantially increased the workload of district staff. In order to continue meeting our mission critical tasks, the district is proposing adding 10 new positions to the 2023 budget, a net change of 10 FTEs. This increase in FTEs would bring the total positions from 143 in the 2022 budget to 153 in the 2023 proposed budget, a 6.99% increase in FTEs.



2023 Proposed Increase in FTEs		
Department	Position	Count
Admin/Appeals	Deputy Chief of Intergovernmental Relations	(1)
Admin/Appeals	Legal Assistant	1
Admin/Appeals	Litigation Appraiser	1
Appraisal Support	Support clerk	1
Commercial	Commercial Specialist	1
Customer Service	Exemptions Clerk	2
GIS	Deed Clerk	2
GIS	GIS Technician	2
GIS	Sr. GIS Technician	1
	<b><u>Total</u></b>	<b><u>10</u></b>

The district has also experienced a significant challenge in finding qualified applicants and filling positions. With the cost of living in Austin and the surrounding areas increasing exponentially over the past few years, our pay rates are lower than other competing organizations. With large scale businesses moving to Austin, such as Tesla and Amazon, the pay rate for positions will continue to increase as the demand for these positions increases.

The district hired a consulting firm to conduct a professional salary survey in April 2022. The results of the survey confirmed that TCAD's salaries were low and warranted an adjustment in certain segments of the step and grade system. The district is proposing the adjustments below to the step and grade system based on the results of the 2022 salary survey conducted by Pearl Myer Consulting Firm.

Proposed Step & Grade Adjustment				
	Grades	Proposed Increase	# of Positions Affected	% of Total Workforce
Clerical	1-4	0%	56	39.16%
Appraisers	5-7	5%	63	44.06%
Salary Professionals	8-12	5%	9	6.29%
Management & Executives	13-22	5%	25	17.48%

The work that the district must complete in order to certify the appraisal roll has increased substantially over the last 10 years.



Change in Work Load Required				
	2012	2021	10 Year Change	% Change
New Subdivision	204	269	65	31.86%
New Lots	2,169	5,662	3,493	161.04%
New Condos	350	985	635	181.43%
New Units	616	3,319	2,703	438.80%
New Construction	4,251	10,386	6,135	144.32%
Field Inspections	74,252	435,072	360,820	485.94%
Sales Transactions	15,140	17,105	1,965	12.98%
Exemptions Processed	12,744	28,674	15,930	125.00%
Notices of Appraised Value Mailed	387,354	450,797	63,443	16.38%

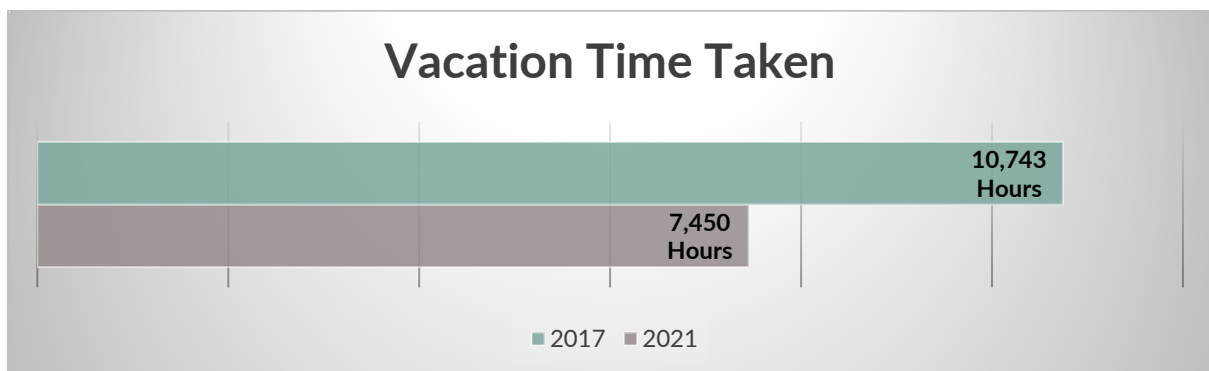
The number of protests continues to increase, experiencing an 117.36% increase in the total number of protests filed in the past 10 years.

Number of Protests				
	2013	2022	10 Year Change	% Change
Protests	79,087	171,907	92,820	117.36%

Travis CAD's protest as a percent of total value remains the highest (64.07%) when compared to other Metro CADs.

Protest Work Load				
CAD	2020 Protests Filed	Value Under Protest	Protests as a % of Total Parcels	Protests as a % of Total Value
Dallas CAD	178,360	\$ 203,878,168,638	9.68%	54.35%
Tarrant CAD	149,089	\$ 95,294,228,109	17.75%	33.83%
<b>Travis CAD <sup>(1)</sup></b>	<b>124,110</b>	<b>\$ 156,814,225,009</b>	<b>16.57%</b>	<b>64.07%</b>
Bexar CAD	130,780	\$ 107,453,797,337	18.52%	50.80%

Because of the increased workload required and the lower budgeted FTEs compared to other metro CADs, staff has not been able to take the time off that they need. In the last five years, staff has taken 31% less vacation time.





## AUTO ALLOWANCE

The district conducted a survey of other metro CADs to compare the current auto allowance provided to appraisal staff. The survey concluded that TCAD had the lowest auto allowance of the CADs surveyed. The proposed budget includes an increase to auto allowance from \$6,600 per year to \$8,400 per year for appraisal staff. This adjustment would put us in line with the median auto allowance for metro appraisal districts.

Auto Allowance	
CAD	Auto Allowance
Travis	\$ 6,600
Bexar	\$ 7,200
Dallas	\$ 8,400
Williamson	\$ 8,400
Tarrant	\$ 8,500
Collin	\$ 13,200
<b>Median</b>	<b>\$ 8,400</b>

## 529 SAVINGS PLAN

The addition of a 529 College Savings Plan is included in the 2023 proposed budget. Over the past decade, published in-state tuition rates and fees at public four-year institutions rose an average of 3.2% per year beyond inflation. The current average total cost of one year at a public institution (in-state) is \$20,770, and \$46,950 for a private institution.

A 529 plan is a flexible savings plan designed for future higher education costs. Many states sponsor these tax-advantaged college savings plan which offer key incentives, including federal tax-free distributions when used for qualifying higher education expenses.

TCAD currently contributes no less than 5% to our 401(a) retirement plan for each employee per year. While the proposed budget shows a substantial increase for the addition of the 529 college savings plan, the district plans to continue to offer no less than 5% contribution but allow the employee to disburse the 5% amongst either the 529 college savings plan or the 401(a) retirement plan. The increase in the budget line item for the college savings plan is offset by a decrease in the 401(a) retirement plan.



## OPERATING SUPPLIES- EQUIPMENT

The proposed budget includes \$40,500 to replace outdated scanners for staff.

## LEGAL & ATTORNEY FEES

The total number of lawsuits and arbitrations filed continues to increase.

Change in Work Load Required				
	2012	2021	10 Year Change	% Change
Lawsuits	197	1,541	1,344	682.23%
Arbitrations	60	406	346	576.67%

Travis CAD has the highest percentage of lawsuits compared to total value when compared with other similar Metro CADs.

Lawsuit Totals			
CAD	Number of Lawsuits	Value Under Lawsuit	Lawsuits as a % of Total Value
Dallas CAD	2,162	\$ 51,435,996,240	13.71%
<b>Travis CAD</b>	<b>1,654</b>	<b>\$ 50,035,846,179</b>	<b>17.76%</b>
Tarrant CAD	1,425	\$ 24,366,123,624	9.96%
Bexar CAD	1,282	\$ 35,362,870,725	16.72%

The district also removed the use of reserve funds for litigation budget, which was included in the 2022 adopted budget, which increased the total litigation budget.

## PROFESSIONAL SERVICES

The district transitioned to our new Computer Assisted Mass Appraisal (CAMA) software in 2021/2022. We made many enhancements to the software during the 2022 budget year and an additional \$315,383 in professional service fees will be required in the 2023 budget to cover the maintenance for those enhancements as well as additional funds for future enhancements.

## AERIAL PHOTOGRAPHY

The district plans to contract with Cyclomedia, a street level imagery provider. Cyclomedia will drive selected streets in Travis County, as outlined by the district, to obtain a front facing photo and LIDAR data. The appraisal district will then use this data, in conjunction with other desktop appraisal tools, to complete desktop appraisals of properties. This imagery will also assist the district with appraising new constructions and adding new parcels to the appraisal roll.



## Travis Central Appraisal District Significant Decreases

GL Account Title	Proposed Budget	Adopted Budget	\$ Change	% Change
Retirement- 401(a)	262,748	445,134	(182,386)	-40.97%
Printing & Mailing Services	405,300	601,450	(196,150)	-32.61%
Books, Publications, Subscriptions	286,560	415,426	(128,866)	-31.02%
Utilities	182,060	208,960	(26,900)	-12.87%
Witness/Reports	200,000	500,000	(300,000)	-60.00%
Arbitration Refunds	150,000	210,000	(60,000)	-28.57%
ARB Per Diem Payments	1,071,995	1,580,425	(508,430)	-32.17%
Capital Equipment	173,931	265,723	(91,792)	-34.54%

### 401(a) RETIREMENT PLAN

TCAD currently contributes no less than 5% to our 401(a) retirement plan for each employee per year. The district plans to continue to offer no less than 5% contribution but allow the employee to disburse the 5% amongst either the 529 college savings plan or the 401(a) retirement plan. The increase in the budget line item for the college savings plan is offset by a decrease in the 401(a) retirement plan.

### PRINTING & MAILING SERVICES

With the implementation of the district's new CAMA software, we have been able to utilize electronic communications for many of the required notices which has resulted in cost savings to the district.



## BOOKS, PUBLICATIONS & SUBSCRIPTIONS

In previous budgets, the district allocated budget funds to the Reserve for Market Data. The district has secured a contract with a vendor on the DIR state purchasing cooperative contract at a significantly lower price than previous year. The budget allocations to the reserve for market data was removed from the 2023 proposed budget.

## UTILITIES

The district is in the process of selling our office building on Cross Park. When the building sells, the cost of maintaining the secondary location will decrease. One of the main budget items this will affect is the utility costs.

## EXPERT WITNESS & ARBITRATION REFUNDS

The district experienced a significant spike in expert witness costs and arbitration refunds in the 2021 fiscal year. While both expenditures remain higher than previous years, the 2022 budget was overstated in both budget line items. The 2023 proposed budget brings both line items back into balance with 2021 actual and 2022 projected actual expenditures.

## ARB PER DIEM PAYMENTS

Over the past ten years, the number of protests has increase by 117% from just 79,087 protests in 2013 to 171,907 in 2022.

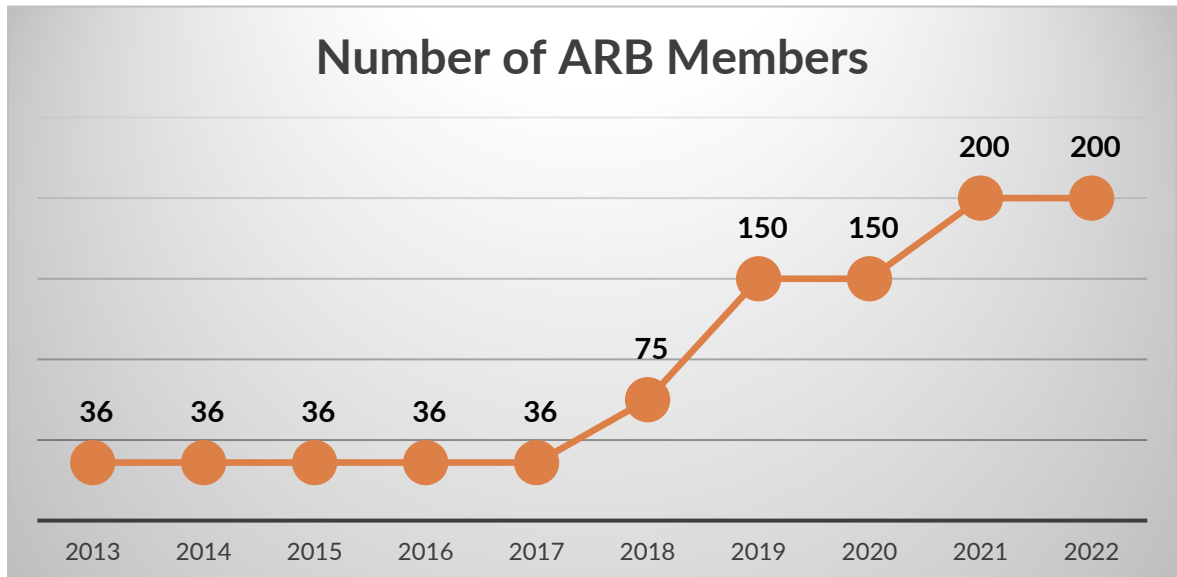
Number of Protests				
	2013	2022	10 Year Change	% Change
Protests	79,087	171,907	92,820	117.36%

The Appraisal Review Board (ARB) is an independent body of Travis County citizens that hear property owner protests. The district will attempt to settle protests informally with property owners and tax agents and the protests that are not able to be settled informally go to the ARB for a formal hearing. ARB hearings are conducted with 3 ARB members per panel.

The ARB members are appointed by the Local Administrative Judge. The appraisal district's board of directors request the number of ARB members needed each year. The district attempted to increase efficiency and the ability of the ARB to certify the appraisal roll timely by increasing the number of ARB members. In the last 5 years, the district requested 167% more ARB members from 75 members in 2018 to 200 members in 2022.

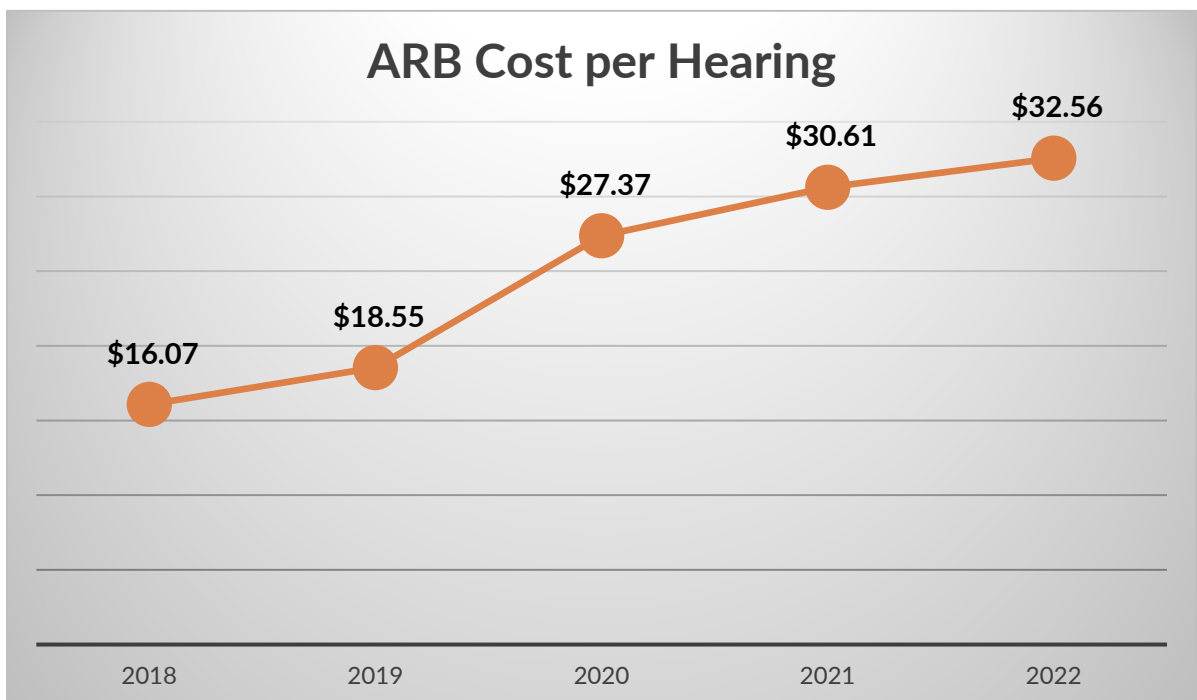


ARB Members				
	2018	2022	10 Year Change	% Change
ARB Members	75	200	125	167%



The cost per formal hearing is still not an appropriate use of funds as it has increased 103% over the past five years.

ARB Cost per Hearing				
	2018	2022	Increase (Decrease)	% Change
Cost per Hearing	\$ 16.07	\$ 32.56	\$ 16.49	103%



## CAPITAL EQUIPMENT

The district has planned the following capital expenditures for the 2023 budget year which is a decrease over last year's capital expenditures:

Capital Asset to be Purchased	Budgeted Cost
A/C Repairs & Replacements	\$ 12,000
Furniture for GIS Department	50,000
UPS Battery Replacements (1/3 Replacement annually)	9,270
PowerEdge R750- TCAD Cluster	23,407
Microsoft Windows Server 2019 Datacenter- Colo & TCAD Cluster	49,505
Microsoft SQL Server 2019	25,348
Network Switches	4,400
<b>Total Capital Expenditures</b>	<b>\$ 173,931</b>

### 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 2023 proposed budget. The total dollar amount of the budgeted capital expenditures for FY 2023 is \$173,931. More in depth information on major capital projects can be found in the Capital Improvement Program section of the budget document.





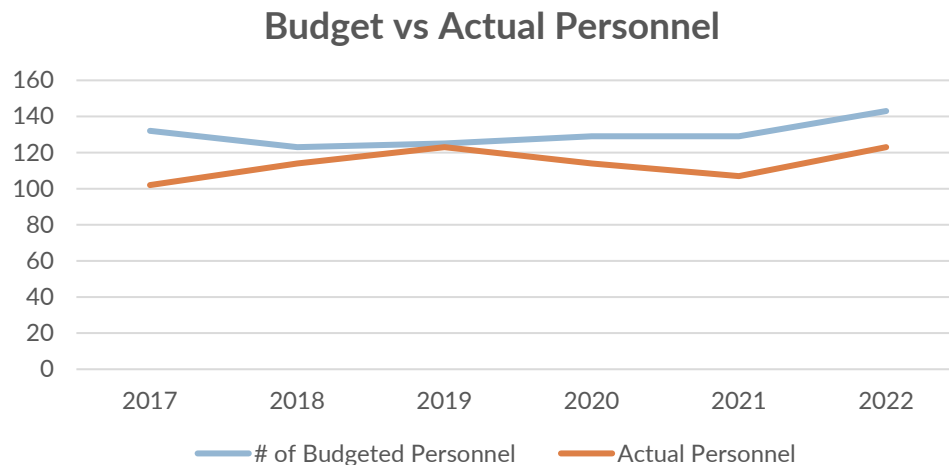
## Debt Administration

The district completed a lease/purchase agreement in May 2019 for the property located at 850 E. Anderson Lane. Renovations on the office building were completed in July 2020. The 850 EAL Holding Corp. is a blended component unit of the district. The sole purpose of the 850 EAL Holding Corp. is to support the district through the purchase and renovation of the building. The 850 EAL Holding Corp. is shown as a special revenue fund on the district's financial statements and will account for the long-term debt payments in the 2023 budget. More in depth information on the district's debt can be found in the Debt Administration section of the budget.

## Staffing

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

Year	2017	2018	2019	2020	2021	2022	2023
# of Budgeted Personnel	132	123	125	129	129	143	153
Actual Personnel	102	114	123	114	107	123	N/A
Variance	30	9	2	15	22	20	N/A



Budgeted employees by program:

Year	2017	2018	2019	2020	2021	2022	2023
Appraisal	89	81.5	82.5	83.5	83.5	80	97
Information Systems	29	29.5	31.5	31.5	31.5	31	38
Administration/General Operations	14	12	11	14	14	32	18
Total	132	123	125	129	129	143	153



Position count by title:

Title	Position Count
Accounting Assistant	1
Accounting Manager	1
Administrative Assistant	2
Ag Administrator	1
Appeals Coordinator	1
Appraisal Relations Specialist	1
Appraisal Support Clerk	16
Appraisal Support Manager	1
Appraisal Support Team Lead	1
Arbitration Appraiser	2
Asst. Director Commercial Appraisal	1
Asst. Director Residential Appraisal	1
BPP Manager	1
CAMA Operations Manager	1
Chief Appraiser	1
Commercial Appraiser	12
Commercial Specialist	2
Communications Director	1
Customer Service Manager	1
Customer Service Representative	9
Customer Service Team Lead	1
Database Programmer Analyst	1
Database Report Writer	1
Deed Clerk	4
Deputy Chief Appraiser	1
Director of Commercial/Personal Property	1
Director of Residential Appraisal	1
Executive Assistant	1
Exemptions Specialist	1
Exemptions Clerk	8
GIS Manager	1
GIS Technician	3



<b>Title</b>	<b>Position Count</b>
Help Desk Application Support	1
Help Desk Technician	2
Human Resource Officer	1
Information Technology Manager	1
In-house Counsel	1
Legal Assistant	3
Litigation Appraiser	2
Mail Clerk/Messenger	1
Maintenance/Janitor	1
Network Engineer	1
Network Manager	1
Personal Property Appraiser	5
Records Coordinator	1
Residential Appraiser	38
Residential Manager	3
Residential Team Lead	6
Special Valuation Manager	1
Sr. GIS Technician	1
Sr. Personal Property Appraiser	1
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  
Juneteenth  
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, 2021, the district had a total fund balance of \$6,143,517 with \$463,960 being nonspendable fund balance for prepaid items, \$3,075,106 being committed fund balance for reserves for future expenditures, and \$2,604,451 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 and funds held in reserve. 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 fiscal year ending December 31, 2022, to have approximately \$120,000 in miscellaneous revenue that will increase the unassigned fund balance accordingly.



The district currently has seven reserve funds that are held as committed fund balances. The reserve balances as of December 31, 2021, are as follows:

<b>Committed Fund Balances</b>	
<b>Reserve Fund</b>	<b>Balance as of 12/31/2021</b>
Reserve for Computer Equipment	114,000
Reserve for Network Infrastructure	350,000
Reserve for Technology Enhancements	154,192
Reserve for Litigation	2,456,914
Reserve for Building Repair & Replacement	-
Reserve for Appraisal Review Board Operations	-
Reserve for Market Data Purchases	-
<b>Total</b>	<b><u>\$ 3,075,106</u></b>

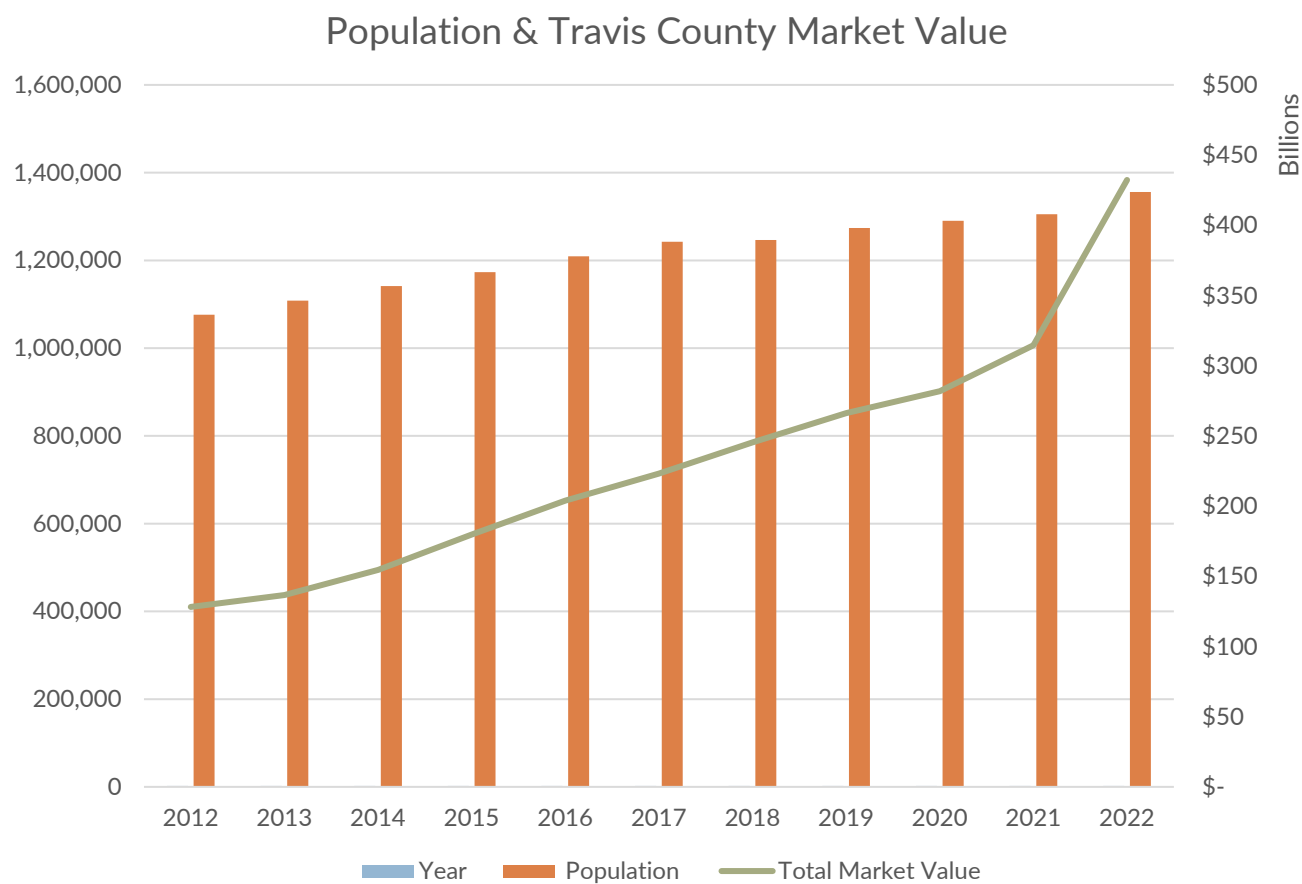
This district has estimated end of year surplus funds and proposed use of reserve funds in 2023 to determine an estimate of ending fund balance as of December 31, 2023.

	2022			Estimated	2023 Proposed	Estimated Ending
	Balance- as of	Budgeted	2022 Surplus	EOY 2023	Use of Reserve	Balance, Dec. 31,
	12/31/2021	Reserves	Funds	Balance	Funds	2023
Unallocated reserves (Unassigned Fund Balance)	\$ 2,604,451		\$ 120,000	\$ 2,724,451		\$ 2,724,451
	\$ 2,604,451	\$ -	\$ 120,000	\$ 2,724,451	\$ -	\$ 2,724,451
Nonspendable (prepaid items)	\$ 463,960			\$ 463,960		\$ 463,960
Reserve for Computer Equipment	114,000	(54,073)	-	59,927		59,927
Reserve for Network Infrastructure	350,000	(49,802)	-	300,198		300,198
Reserve for Technology Enhancements	154,192	(154,192)	-	(0)	150,000	150,000
Reserve for Litigation	2,456,914	(1,500,000)	-	956,914		956,914
Reserve for ARB Operations	-		-	-		-
Reserve for Building Repair & Replacement	-			-		-
Reserve for Data Purchases	-	150,000		150,000		150,000
	\$ 3,075,106	\$ (1,608,067)	\$ -	\$ 1,467,039	\$ 150,000	\$ 1,617,039
Total Fund Balance	\$ 6,143,517	\$ (1,608,067)	\$ 120,000	\$ 4,655,450	\$ 150,000	\$ 4,805,450

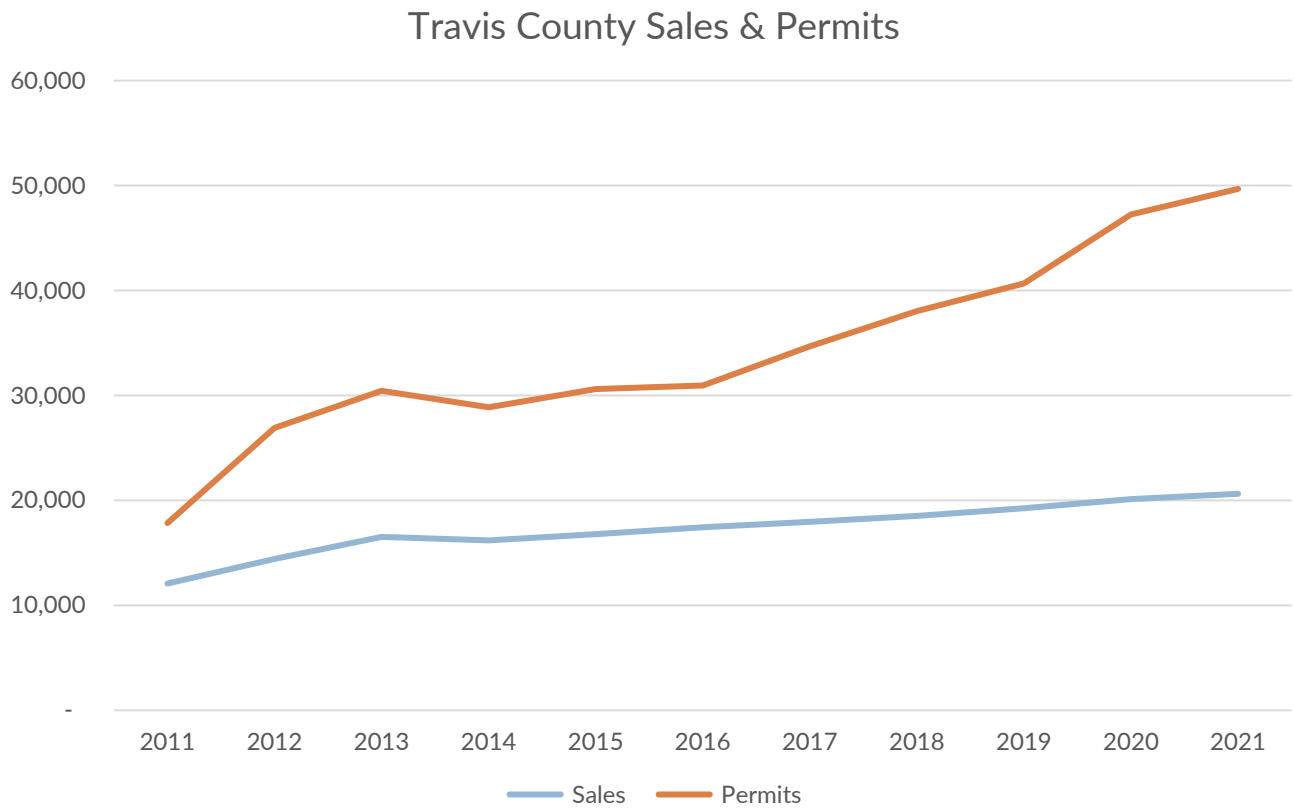


# Long Term Financial Plans

Travis County has seen an unprecedented rate of growth over the last decade. As more people move the Austin MSA and Travis County, the price of real estate (market value) will continue to increase. Since 2000, Travis County has seen a median population increase of 2.5%. From 2021 to 2022, Travis County experienced an estimated 3.90% population growth. As the population increases, so does the market value of properties within Travis County. Similarly, the total market value of all properties within Travis County experienced unprecedented growth in 2022 as well, seeing a 37.41% increase over the 2021 total market value.



Similarly, the number of real estate sales and the number of permits within Travis County continues to increase annual, experiencing a 404% increase in permits filed in the last ten years and 70.8% increase in the number of real estate sales over the last ten years.



Since Texas is a non-sales disclosure state, the appraisal district must comb numerous data sources in order to gain a large enough sample of sales to perform our statutory duty of appraising property at 100% of market value. Similarly, for each new permit filed, an appraiser has to field check the property and determine the value of the new improvements. This increased workload will continue into the foreseeable future, and the district must prepare in future budget years to increase staff to levels that are commensurate with the amount of work required.

The district must register each appraiser with the Texas Department of Licensing and Regulation (TDLR) before the employee can complete any appraisal work. Holding an appraisal license through TDLR has required training that must be completed within the first 5 years of employment. The cost to the district for an appraiser to complete the required core courses for their license cost \$10,700 for an entry level appraiser. With an increased number of staff needed to complete statutorily mandated tasks, the cost of training new employees will affect future budgets. HR Professionals estimate that the true cost of an employee separation is 2.5 times the employee's annual salary. Employee separations will affect future budgets and retaining a qualified and skilled workforce will be a focus for the district in future years. The district will continue to focus on employee retention by providing a positive work environment, competitive pay, and outstanding benefits.



## **CONTACT INFORMATION**

Should you have any questions about the District's FY 2023 budget or the budgeting process, please contact Leana H. Mann, Deputy Chief Appraiser for the Travis Central Appraisal District at (512)834-9317 Ext. 405 or by e-mail at [Lmann@tcadcentral.org](mailto:Lmann@tcadcentral.org).



# DISTRICT BUDGET





## Travis Central Appraisal District Budget Comparison by Category

Budget Category	2023 Proposed	2022 Adopted	2021 Adopted			
	Budget	Budget	\$ Change	% Change	Budget	2021 Actual
Personnel Cost	12,561,356	11,138,355	1,423,001	12.78%	9,471,645	8,679,365
Benefit Cost	4,493,676	4,143,506	350,170	8.45%	3,315,329	2,566,552
Printing & Mailing Services	665,819	850,950	(185,131)	-21.76%	733,250	609,950
Operating Supplies Subscriptions & Data	195,500	159,285	36,215	22.74%	172,050	415,953
Purchases	286,560	415,426	(128,866)	-31.02%	328,460	217,026
Training & Education	120,790	111,115	9,675	8.71%	112,365	46,849
Travel Expenditures	16,950	10,750	6,200	57.67%	11,250	26,052
Utilities	607,797	624,147	(16,350)	-2.62%	421,779	575,710
Legal Services	1,715,000	983,500	731,500	74.38%	1,293,000	2,390,497
Professional Services	1,821,189	1,350,369	470,820	34.87%	1,565,356	1,479,990
Insurance	74,000	77,000	(3,000)	-3.90%	69,000	70,094
Aerial Photography	802,297	442,297	360,000	81.39%	442,297	527,960
Rentals Building & Equipment	150,870	169,370	(18,500)	-10.92%	175,850	143,626
Maintenance	379,418	405,984	(26,566)	-6.54%	429,486	361,966
Software Maintenance	462,100	515,735	(53,635)	-10.40%	610,347	596,998
Other Services	407,775	373,760	34,015	9.10%	270,970	206,915
Capital Equipment	173,931	265,723	(91,792)	-34.54%	22,265	627,794
Debt Administration	748,838	748,838	-	0.00%	749,194	748,838
<b>Total</b>	<b>\$ 25,683,866</b>	<b>\$ 22,786,110</b>	<b>\$ 2,897,756</b>	<b>12.72%</b>	<b>\$ 20,193,893</b>	<b>\$ 20,292,135</b>

<b>2022 Total Budget</b>	<b>\$</b>	<b>22,786,110</b>
<b>2023 Total Budget</b>	<b>\$</b>	<b>25,683,866</b>
<b>\$ Change in Total Budget</b>	<b>\$</b>	<b>2,897,756</b>
<b>% Change in Total Budget</b>		<b>12.72%</b>



## Travis Central Appraisal District Budget Comparison

	2023 Proposed	2022 Adopted			2021 Adopted	
GL Account Title	Budget	Budget	\$ Change	% Change	Budget	2021 Actual
REVENUE:						
Appraisal Revenue	25,683,866	22,786,110	2,897,756	12.72%	20,193,893	20,193,893
Investment earnings	51,000	90,000	(39,000)	-43.33%	250,000	97,873
Charges for Services	26,500	7,500	19,000	253.33%	15,000	7,648
Miscellaneous revenue	105,000	85,000	20,000	23.53%	100,000	89,805
	25,866,366	22,968,610	2,897,756	12.62%	20,558,893	20,389,219
EXPENDITURES:						
Personnel Cost						
Salaries	10,309,914	8,547,683	1,762,231	20.62%	7,430,023	6,513,991
Overtime	166,247	151,247	15,000	9.92%	151,247	91,657
Temporary Staffing	355,000	355,000	-	0.00%	300,000	435,573
Auto Allowance	658,200	504,000	154,200	30.60%	418,200	363,811
ARB Per Diem Payments	1,071,995	1,580,425	(508,430)	-32.17%	1,172,175	1,274,333
Benefit Cost						
Retirement Contributions	1,056,244	1,059,420	(3,176)	-0.30%	669,525	608,822
Retirement- 401(a)	262,748	445,134	(182,386)	-40.97%	385,672	298,197
529 Savings Plan	262,748	-	262,748	100.00%	-	-
Deferred Comp	268,748	228,567	40,181	17.58%	198,836	178,751
Health Insurance	2,113,750	1,926,524	187,226	9.72%	1,636,955	1,145,217
Retiree Healthcare	118,946	115,338	3,608	3.13%	106,022	78,294
Dental Insurance	105,707	101,413	4,294	4.23%	98,496	57,839
Life Insurance	55,492	47,006	8,486	18.05%	44,800	30,057
Disability Insurance	63,060	59,175	3,885	6.57%	33,438	45,348
LTC	30,600	28,600	2,000	6.99%	26,500	22,323
Medicare Contributions	152,393	129,089	23,304	18.05%	111,845	98,464
Employee Programs	3,240	3,240	-	0.00%	3,240	3,240
Printing & Mailing Services						
Printing	228,900	273,200	(44,300)	-16.22%	249,750	224,310
Paper	25,000	45,000	(20,000)	-44.44%	45,000	6,973
Postage & Freight	151,400	283,250	(131,850)	-46.55%	283,500	168,960
Postage & Freight- Special Services	259,319	246,000	13,319	5.41%	152,000	199,499
Shipping Costs	1,200	3,500	(2,300)	-65.71%	3,000	10,208
Operating Supplies						
Operating Supplies	62,000	82,000	(20,000)	-24.39%	97,750	52,114
Operating Supplies- Equipment	95,500	52,285	43,215	82.65%	42,800	213,414
Operating Supplies- Software	28,000	15,000	13,000	86.67%	21,500	65,513
Furniture & Equipment	10,000	10,000	-	0.00%	10,000	84,912
Subsription & Data Purchases						
Books, Publications, Subscriptions	286,560	415,426	(128,866)	-31.02%	328,460	217,026
Training & Education						
Education & Training	120,790	111,115	9,675	8.71%	112,365	46,849
Travel Expenditures						
Travel, Meals & Lodging	16,950	10,750	6,200	57.67%	11,250	26,052
Utilities						
Utilities	182,060	208,960	(26,900)	-12.87%	211,200	189,930
Telephone	226,937	218,437	8,500	3.89%	40,000	260,294
Wireless Internet	50,000	50,000	-	0.00%	50,000	41,036
Internet	148,800	146,750	2,050	1.40%	120,579	84,450



## Travis Central Appraisal District Budget Comparison

GL Account Title	2023 Proposed	2022 Adopted	2021 Adopted			
	Budget	Budget	\$ Change	% Change	Budget	2021 Actual
<b>Legal Services</b>						
Legal & Attorney	1,360,000	271,000	1,089,000	401.85%	553,000	1,703,352
Legal & Attorney- Personnel	5,000	2,500	2,500	100.00%	5,000	1,279
Arbitration Refunds	150,000	210,000	(60,000)	-28.57%	85,000	206,850
Legal Fees- Expert Witness/Reports	200,000	500,000	(300,000)	-60.00%	650,000	479,016
<b>Professional Services</b>						
Accounting & Audit	31,165	37,165	(6,000)	-16.14%	28,290	18,855
Appraisal Services	188,750	177,313	11,437	6.45%	171,250	134,250
Professional Services	1,566,274	1,100,891	465,383	42.27%	1,330,816	1,292,517
Professional Services- Payroll	35,000	35,000	-	0.00%	35,000	34,368
<b>Insurance</b>						
Workers' Compensation	25,000	10,000	15,000	150.00%	15,000	7,879
Unemployment Insurance	15,000	35,000	(20,000)	-57.14%	25,000	31,058
Property Insurance	15,000	15,000	-	0.00%	12,000	14,404
Liability Insurance	19,000	17,000	2,000	11.76%	17,000	16,753
<b>Aerial Photography</b>						
Aerial Photography	802,297	442,297	360,000	81.39%	442,297	527,960
<b>Rentals</b>						
Rental- Office Machines	137,070	157,070	(20,000)	-12.73%	154,850	128,442
Rental- Storage	13,800	12,300	1,500	12.20%	21,000	15,184
<b>Building &amp; Equipment Maintenance</b>						
Repair & Maintenance- Equipment	182,150	166,516	15,634	9.39%	208,069	144,067
Building Maintenance	125,148	141,848	(16,700)	-11.77%	123,797	137,014
Building Cleaning Service	72,120	97,620	(25,500)	-26.12%	97,620	80,885
<b>Software Maintenance</b>						
Software Maintenance	462,100	515,735	(53,635)	-10.40%	610,347	596,998
<b>Other Services</b>						
Records Management	7,700	7,700	-	0.00%	8,500	5,632
Dues & Membership	14,775	13,760	1,015	7.38%	13,220	11,672
Advertising & Legal Notices	48,200	31,200	17,000	54.49%	36,600	52,712
Employee Appreciation	40,000	24,000	16,000	66.67%	24,000	868
BOD	30,500	30,500	-	0.00%	34,750	27,143
Security Service	250,000	250,000	-	0.00%	137,800	91,876
Deed Copies	3,000	3,000	-	0.00%	2,500	3,046
Vehicle Fuel	1,800	1,800	-	0.00%	1,800	966
Vehicle Maintenance	1,200	1,200	-	0.00%	1,200	920
Bank Fees	10,000	10,000	-	0.00%	10,000	8,298
Credit Card Fees	600	600	-	0.00%	600	305
Property Taxes	-	-	-	0.00%	-	3,477
<b>Capital Equipment</b>						
Capital Equipment	173,931	265,723	(91,792)	-34.54%	22,265	627,794
<b>Debt Administration</b>						
Debt Service- Principal	374,611	358,859	15,752	4.39%	343,933	333,889
Debt Service- Interest	374,227	389,979	(15,752)	-4.04%	405,261	414,949
<b>Total</b>	<b>\$ 25,683,866</b>	<b>\$ 22,786,110</b>	<b>\$ 2,897,756</b>	<b>12.72%</b>	<b>\$ 20,193,894</b>	<b>\$ 20,292,135</b>



## Travis Central Appraisal District Budget by Department

GL Title	Admin & Appeals	IT	GIS	Customer Service	Appraisal Support	Commercial & BPP	Residential	ARB	850 EAL Holding Corp.	Total Budget
<b>Personnel Cost</b>										
Salaries	1,930,432	760,470	494,721	653,512	990,961	1,700,419	3,779,399	-	-	10,309,914
Overtime	15,000	10,000	15,000	18,667	22,080	5,500	80,000	-	-	166,247
Temporary Staffing	25,000	-	-	125,000	150,000	25,000	30,000	-	-	355,000
Auto Allowance	19,800	-	-	8,400	-	193,200	436,800	-	-	658,200
Per Diem Payments	-	-	-	-	-	-	-	1,071,995	-	1,071,995
<b>Benefit Cost</b>										
Retirement Contributions	180,941	76,427	49,719	78,240	114,667	173,405	382,845	-	-	1,056,244
Retirement- 401(a) Contributions	45,011	19,012	12,368	19,463	28,524	43,135	95,235	-	-	262,748
529 Savings Plan	45,011	19,012	12,368	19,463	28,524	43,135	95,235	-	-	262,748
Deferred Comp	51,011	19,012	12,368	19,463	28,524	43,135	95,235	-	-	268,748
Health Insurance	522,207	94,314	106,103	176,838	282,941	282,941	648,406	-	-	2,113,750
Retiree Healthcare	118,946	-	-	-	-	-	-	-	-	118,946
Dental Insurance	47,730	3,436	3,865	6,442	10,307	10,307	23,620	-	-	105,707
Life Insurance	9,506	4,015	2,612	4,111	6,024	9,110	20,114	-	-	55,492
Disability Insurance	10,803	4,563	2,968	4,671	6,846	10,353	22,856	-	-	63,060
LTC	3,600	1,600	1,800	3,000	4,800	4,800	11,000	-	-	30,600
Medicare Contributions	26,106	11,027	7,173	11,288	16,544	25,019	55,236	-	-	152,393
Employee Programs	3,240	-	-	-	-	-	-	-	-	3,240
<b>Printing &amp; Mailing Services</b>										
Printing	33,150	194,200	250	100	50	250	900	-	-	228,900
Paper	25,000	-	-	-	-	-	-	-	-	25,000
Postage & Freight	151,400	-	-	-	-	-	-	-	-	151,400
Postage & Freight	-	259,319	-	-	-	-	-	-	-	259,319
Shipping Costs	1,200	-	-	-	-	-	-	-	-	1,200
<b>Operating Supplies</b>										
Operating Supplies	26,500	17,500	7,500	500	1,000	1,000	3,000	5,000	-	62,000
Operating Supplies- Equipment	-	95,500	-	-	-	-	-	-	-	95,500
Operating Supplies- Software	-	28,000	-	-	-	-	-	-	-	28,000
Furniture & Equipment	10,000	-	-	-	-	-	-	-	-	10,000
<b>Subscriptions &amp; Data Purchases</b>										
Books, Publications, Subscriptions	119,740	3,100	600	16,970	-	135,925	10,225	-	-	286,560



GL Title	Admin & Appeals	IT	GIS	Customer Service	Appraisal Support	Commercial & BPP	Residential	ARB	850 EAL Holding Corp.	Total Budget
<b>Training &amp; Education</b>										
Education & Training	58,040	3,750	2,500	500	500	18,000	27,500	10,000	-	120,790
<b>Travel Expenditures</b>	-	-	-	-	-	-	-	-	-	-
Travel, Meals & Lodging	16,950	-	-	-	-	-	-	-	-	16,950
<b>Utilities</b>										
Utilities	182,060	-	-	-	-	-	-	-	-	182,060
Telephone	226,937	-	-	-	-	-	-	-	-	226,937
Wireless Internet	50,000	-	-	-	-	-	-	-	-	50,000
Internet	66,000	82,800	-	-	-	-	-	-	-	148,800
<b>Legal Services</b>										
Legal & Attorney	1,325,000	-	-	-	-	-	-	35,000	-	1,360,000
Legal & Attorney- Personnel	5,000	-	-	-	-	-	-	-	-	5,000
Arbitration Refunds	150,000	-	-	-	-	-	-	-	-	150,000
Legal Fees- Expert Witness/Reports	200,000	-	-	-	-	-	-	-	-	200,000
<b>Professional Services</b>										
Accounting & Audit	31,165	-	-	-	-	-	-	-	-	31,165
Appraisal Services	188,750	-	-	-	-	-	-	-	-	188,750
Professional Services	92,474	1,302,500	79,800	25,000	66,500	-	-	-	-	1,566,274
Professional Services- Payroll	35,000	-	-	-	-	-	-	-	-	35,000
<b>Insurance</b>										
Workers' Compensation	25,000	-	-	-	-	-	-	-	-	25,000
Unemployment Insurance	15,000	-	-	-	-	-	-	-	-	15,000
Property Insurance	15,000	-	-	-	-	-	-	-	-	15,000
Liability Insurance	19,000	-	-	-	-	-	-	-	-	19,000
<b>Aerial Photography</b>										
Aerial Photography	-	802,297	-	-	-	-	-	-	-	802,297
<b>Rentals</b>										
Rental- Office Machines	137,070	-	-	-	-	-	-	-	-	137,070
Rental- Storage	6,000	7,800	-	-	-	-	-	-	-	13,800
<b>Building &amp; Equipment Maintenance</b>										
Repair & Maintenance- Equipment	19,350	160,700	-	2,100	-	-	-	-	-	182,150
Building Maintenance	125,148	-	-	-	-	-	-	-	-	125,148
Building Cleaning Service	72,120	-	-	-	-	-	-	-	-	72,120
<b>Software Maintenance</b>										
Software Maintenance	-	462,100	-	-	-	-	-	-	-	462,100



GL Title	Admin & Appeals	IT	GIS	Customer Service	Appraisal Support	Commercial & BPP	Residential	ARB	850 EAL Holding Corp.	Total Budget
<b>Other Services</b>										
Records Management	7,700	-	-	-	-	-	-	-	-	7,700
Dues & Membership	8,550	45	-	1,090	90	1,500	3,500	-	-	14,775
Advertising & Legal Notices	48,200	-	-	-	-	-	-	-	-	48,200
Employee Appreciation	40,000	-	-	-	-	-	-	-	-	40,000
BOD	30,500	-	-	-	-	-	-	-	-	30,500
Security Service	250,000	-	-	-	-	-	-	-	-	250,000
Deed Copies	-	-	3,000	-	-	-	-	-	-	3,000
Vehicle Fuel	1,800	-	-	-	-	-	-	-	-	1,800
Vehicle Maintenance	1,200	-	-	-	-	-	-	-	-	1,200
Bank Fees	10,000	-	-	-	-	-	-	-	-	10,000
Credit Card Fees	600	-	-	-	-	-	-	-	-	600
<b>Capital Equipment</b>										
Capital Equipment	62,000	111,931	-	-	-	-	-	-	-	173,931
<b>Debt Administration</b>										
Debt Service- Principal	-	-	-	-	-	-	-	-	374,611	374,611
Debt Service- Interest	-	-	-	-	-	-	-	-	374,227	374,227
<b>Total</b>	<b>\$ 6,942,948</b>	<b>\$ 4,554,430</b>	<b>\$ 814,715</b>	<b>\$ 1,194,818</b>	<b>\$ 1,758,882</b>	<b>\$ 2,726,134</b>	<b>\$ 5,821,106</b>	<b>\$ 1,121,995</b>	<b>\$ 748,838</b>	<b>\$ 25,683,866</b>

2022 Total Budget	\$	22,786,110
2023 Total Budget	\$	25,683,866
\$ Change in Total Budget	\$	2,897,756
% Change in Total Budget		12.72%

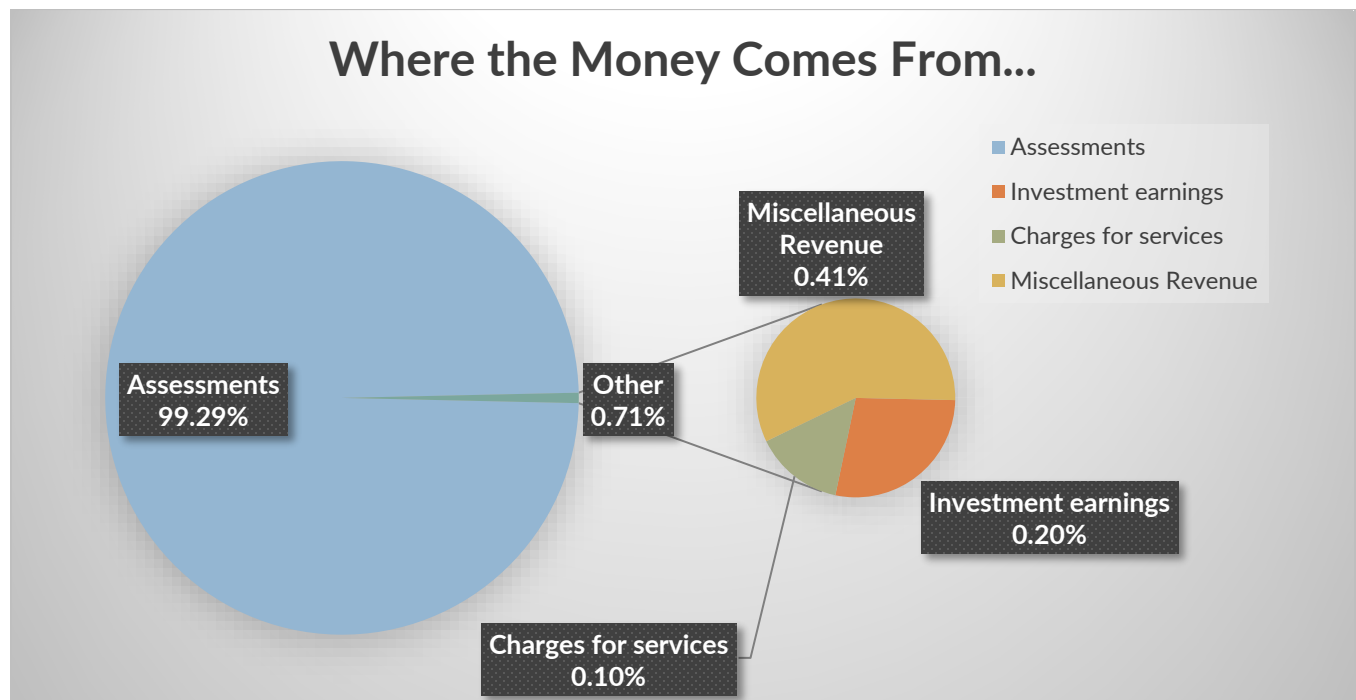




# REVENUE BUDGET



The revenue budget for fiscal year 2023 is \$25,866,366. Since the District uses a balanced budget policy, budgeted assessments to the taxing units must equal budgeted expenditures. Budgeted assessments to the taxing units and budgeted expenditures both total \$25,683,866. The additional \$182,500 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.



**Assessments to the taxing entities:** The vast majority of the district's revenue comes from the taxing entities of Travis County (99.29%). The district serves 132 local government agencies including 21 cities, 18 emergency districts, the county, the hospital district, the junior college, 60 municipal utility districts, 1 road districts, 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 \$25,683,866 for the 2023 fiscal year. A chart showing an estimate of each taxing unit's proportionate share along with the information used to calculate their budget liability to the district is provided on the following pages. 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. This typically happens in October.



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.

**Other Income:** Other income, totaling 0.71% of the district's revenue budget, is comprised of (1) charges for services, (2) investment income and (3) miscellaneous revenue.

Investment earnings	\$	51,000	27.95%
Charges for services		26,500	14.52%
Miscellaneous Revenue		<u>105,000</u>	<u>57.53%</u>
	\$	182,500	100.00%

**Investment Income:** The budgeted investment income for fiscal year 2023 was reduced to \$51,000. The current market trends indicate lower than normal investment earnings for the foreseeable future.

**Charges for Services:** The charges for services revenue line item is comprised of two types of fees charged by the District: (1) Fees to taxpayers and other organizations for data and (2) Fees assessed to public improvement districts.

Charges for Data	\$	7,500
Public Improvement District Fees	\$	<u>19,000</u>
	\$	26,500

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 district's appraisal software. The total budget for charges for services is \$7,500 or 0.03% of the total revenue budget.

The district has seen an increase in the creation of Public Improvement Districts over the past two to three years. A public improvement district, or PID, is a defined geographical area established to provide specific types of improvements or maintenance within the area which are financed by assessments to the property owners within the area.

Public improvement districts have become a valuable financing strategy for municipalities in recent years. As previously stated, appraisal district budgets are funded by the taxing entities within the appraisal district boundaries based on their proportionate share of the tax levy. Public improvement districts do not have a levy and therefore do not contribute to the district's annual budget. However, appraisal districts are continuing to provide appraisal services and reporting for these public improvement districts.



Travis CAD implemented a funding strategy similar to the Travis Co. Tax Office where public improvement districts will be assessed an annual fee based on the parcel count within the public improvement district.

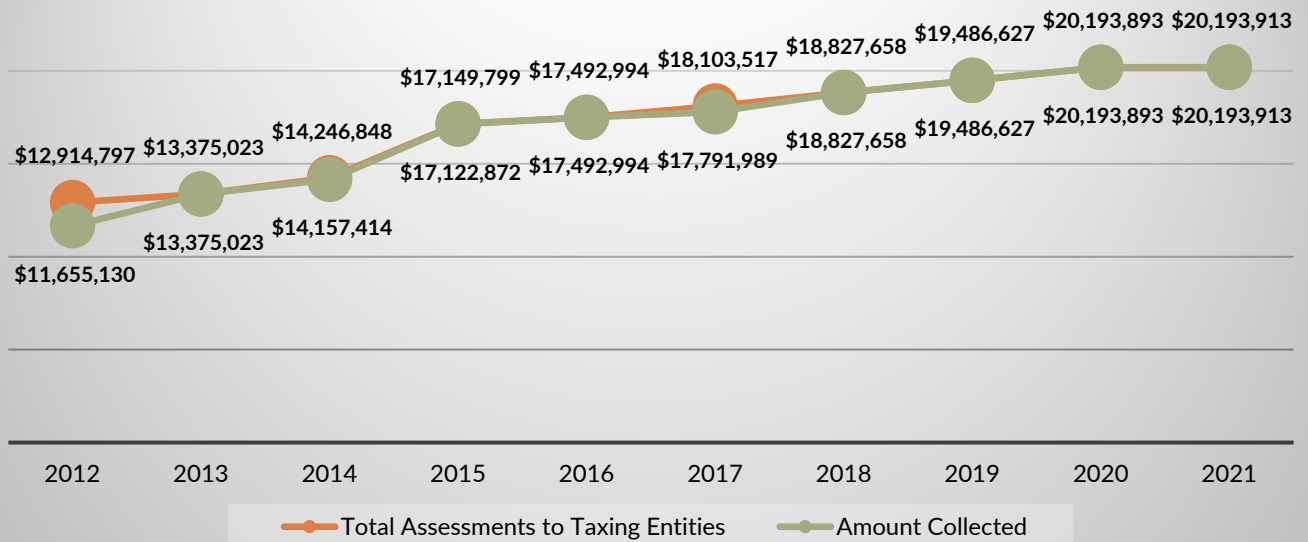
For fiscal year 2023, TCAD determined this rate to be \$2.00 per parcel. Additionally, new public improvement districts will be assessed a fee of \$1,000 as a setup fee to assist with the cost of setting up the public improvement district in the district's CAMA system.

<b>Public Improvement District Fees</b>					
<b>Taxing Unit ID</b>	<b>Taxing Unit Cd</b>	<b>Taxing Unit Name</b>	<b>Parcel Count</b>	<b>Per Parcel Fee</b>	<b>Total Fee</b>
1890601	10A	BELLA FORTUNA PID	214	\$ 2.00	\$ 428.00
1890633	10C	MANOR HEIGHTS PID (IMP AREA #2)	265	\$ 2.00	\$ 530.00
1895743	10G	Backyard PID	3	\$ 2.00	\$ 6.00
1895744	10H	Spanish Oaks PID	11	\$ 2.00	\$ 22.00
1895746	10J	Lagos PID Improvement Area #1	326	\$ 2.00	\$ 652.00
1895747	10K	Martin Tract PID	1	\$ 2.00	\$ 2.00
1895748	10L	Turner's Crossing PID	331	\$ 2.00	\$ 662.00
1635977	1P	TRAVIS CO IMPROVEMENT DIST NO 1	14	\$ 2.00	\$ 28.00
1698761	1R	TESSERA ON LAKE TRAVIS PID (MIA)	13	\$ 2.00	\$ 26.00
1772331	1T	TESSERA ON LAKE TRAVIS PID (IMP AREA #1)	352	\$ 2.00	\$ 704.00
1772333	1U	TESSERA ON LAKE TRAVIS PID (IMP AREA #2)	285	\$ 2.00	\$ 570.00
1028	2C	DOWNTOWN PUB IMP DIST	1	\$ 2.00	\$ 2.00
1671480	2P	ESTANCIA HILL COUNTRY PID	562	\$ 2.00	\$ 1,124.00
1895742	2U	Austin Downtown Public Improve	2497	\$ 2.00	\$ 4,994.00
1049	3J	E SIXTH ST PUB IMP DIST	116	\$ 2.00	\$ 232.00
1814277	3T	LAGOS PID	326	\$ 2.00	\$ 652.00
1857921	5T	ROSE HILL PID	1256	\$ 2.00	\$ 2,512.00
1676767	6N	SOUTH CONGRESS PID	45	\$ 2.00	\$ 90.00
1607165	IH	INDIAN HILLS PID	3	\$ 2.00	\$ 6.00
1607164	WV	WHISPER VALLEY PID	552	\$ 2.00	\$ 1,104.00
					<b>\$ 14,346.00</b>
				Fee per Newly Created PID	\$ 1,000.00
				Estimated Number of New PIDs	5
				Estimated New Set Up Fees	\$ 5,000.00
<b>Total PID Charges for Services</b>					<b><u>\$ 19,346.00</u></b>

**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 \$105,000 or 0.41% of the total revenue budget.



## Budgeted Revenue vs. Collected Revenue



The district assumes each year when estimating revenues for the budget that all taxing entities will pay their liability in full. For the past ten years, the district has collected 100% of assessments to the taxing entities.

Fiscal Year Ended Dec. 31	Total Assessments to Taxing Entities	Amount Collected	Surplus Credit/Refund- Reduction of Liability	Amount Not Collected	Percent of Assessment
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%
2019	\$ 19,486,627	\$ 19,486,627	\$ -	-	100.00%
2020	\$ 20,193,893	\$ 20,193,893	\$ -	-	100.00%
2021	\$ 20,193,913	\$ 20,193,913	\$ -	-	100.00%





# Travis Central Appraisal District

## Estimated Jurisdiction Liabilities

Entity				% of	2023 Estimated	2023 Estimated
Cd	EntityName	TotalTaxRate	Approximate Levy	Liability	Liability	Quarterly Payment
01	AUSTIN ISD	1.061700	\$ 1,938,514,092.52	29.1938%	\$ 7,498,108.17	\$ 1,874,527.04
02	CITY OF AUSTIN	0.541000	\$ 1,139,158,452.48	17.1556%	\$ 4,406,227.09	\$ 1,101,556.77
03	TRAVIS COUNTY	0.357365	\$ 1,055,389,281.09	15.8941%	\$ 4,082,210.71	\$ 1,020,552.68
05	CITY OF MANOR	0.782700	\$ 14,201,670.16	0.2139%	\$ 54,931.59	\$ 13,732.90
06	DEL VALLE ISD	1.202000	\$ 158,488,036.98	2.3868%	\$ 613,026.47	\$ 153,256.62
07	LAKE TRAVIS ISD	1.230100	\$ 234,901,608.42	3.5376%	\$ 908,591.63	\$ 227,147.91
08	EANES ISD	1.060800	\$ 228,141,443.76	3.4358%	\$ 882,443.53	\$ 220,610.88
09	CITY OF WEST LAKE HILLS	0.078600	\$ 2,436,262.67	0.0367%	\$ 9,423.38	\$ 2,355.85
10	TRAVIS CO WCID NO 10	0.077300	\$ 4,790,703.06	0.0721%	\$ 18,530.28	\$ 4,632.57
11	CITY OF ROLLINGWOOD	0.219300	\$ 3,250,851.75	0.0490%	\$ 12,574.19	\$ 3,143.55
12	VILLAGE OF SAN LEANNA	0.249800	\$ 245,898.23	0.0037%	\$ 951.13	\$ 237.78
16	LAGO VISTA ISD	1.202000	\$ 45,192,361.01	0.6806%	\$ 174,802.55	\$ 43,700.64
17	TRAVIS CO WCID NO 17	0.056800	\$ 5,570,842.66	0.0839%	\$ 21,547.83	\$ 5,386.96
18	TRAVIS CO WCID NO 18	0.071300	\$ 814,885.73	0.0123%	\$ 3,151.95	\$ 787.99
19	PFLUGERVILLE ISD	1.388000	\$ 343,549,657.75	5.1738%	\$ 1,328,838.67	\$ 332,209.67
20	CITY OF PFLUGERVILLE	0.486300	\$ 48,014,234.76	0.7231%	\$ 185,717.47	\$ 46,429.37
21	CITY OF LAKEWAY	0.154500	\$ 11,361,672.45	0.1711%	\$ 43,946.57	\$ 10,986.64
22	COUPLAND ISD	1.005851	\$ 94,282.01	0.0014%	\$ 364.68	\$ 91.17
23	TRAVIS CO WCID POINT VENTURE	0.740900	\$ 3,230,545.18	0.0487%	\$ 12,495.64	\$ 3,123.91
25	HURST CREEK MUD	0.302200	\$ 2,149,143.19	0.0324%	\$ 8,312.81	\$ 2,078.20
26	LAKEWAY MUD	0.082200	\$ 1,514,804.15	0.0228%	\$ 5,859.21	\$ 1,464.80
32	WELLS BRANCH MUD	0.335000	\$ 6,012,283.70	0.0905%	\$ 23,255.31	\$ 5,813.83
33	SHADY HOLLOW MUD	0.100000	\$ 538,445.99	0.0081%	\$ 2,082.69	\$ 520.67
34	MANOR ISD	1.352000	\$ 140,848,180.31	2.1212%	\$ 544,796.09	\$ 136,199.02
35	TRAVIS CO WCID NO 19	0.245600	\$ 727,085.49	0.0109%	\$ 2,812.34	\$ 703.09
37	TRAVIS CO WCID NO 20	0.162000	\$ 1,107,440.24	0.0167%	\$ 4,283.54	\$ 1,070.89
38	DRIPPING SPRINGS ISD	1.310300	\$ 211,733.46	0.0032%	\$ 818.98	\$ 204.74
39	TRAVIS CO ESD NO 9	0.080700	\$ 9,019,298.63	0.1358%	\$ 34,886.35	\$ 8,721.59
40	CITY OF CREEDMOOR	0.275300	\$ 398,733.29	0.0060%	\$ 1,542.29	\$ 385.57
41	TRAVIS CO ESD NO 1	0.100000	\$ 6,062,559.46	0.0913%	\$ 23,449.78	\$ 5,862.44
49	CITY OF LAGO VISTA	0.607000	\$ 13,508,856.98	0.2034%	\$ 52,251.81	\$ 13,062.95
50	CITY OF JONESTOWN	0.518800	\$ 5,276,782.41	0.0795%	\$ 20,410.42	\$ 5,102.60
51	TRAVIS CO ESD NO 11	0.100000	\$ 3,476,340.38	0.0524%	\$ 13,446.37	\$ 3,361.59
52	TRAVIS CO ESD NO 6	0.100000	\$ 23,985,719.41	0.3612%	\$ 92,775.97	\$ 23,193.99
55	VILLAGE OF BRIARCLIFF	0.118000	\$ 627,623.86	0.0095%	\$ 2,427.63	\$ 606.91
56	TRAVIS CO ESD NO 5	0.100000	\$ 2,667,690.70	0.0402%	\$ 10,318.54	\$ 2,579.63
57	TRAVIS CO ESD NO 4	0.080000	\$ 3,308,688.03	0.0498%	\$ 12,797.90	\$ 3,199.47
58	TRAVIS CO ESD NO 10	0.100000	\$ 3,113,680.77	0.0469%	\$ 12,043.61	\$ 3,010.90
61	CITY OF MUSTANG RIDGE	0.388200	\$ 658,494.25	0.0099%	\$ 2,547.03	\$ 636.76
68	AUSTIN COMM COLL DIST	0.104800	\$ 276,893,775.81	4.1700%	\$ 1,071,015.94	\$ 267,753.98
69	LEANDER ISD	1.337000	\$ 200,185,901.64	3.0148%	\$ 774,312.42	\$ 193,578.11
70	TRAVIS CO MUD NO 2	0.882000	\$ 4,047,614.19	0.0610%	\$ 15,656.04	\$ 3,914.01



Entity Cd	EntityName	TotalTaxRate	Approximate Levy	% of Liability	2023 Estimated Liability	2023 Estimated Quarterly Payment
71	TRAVIS CO ESD NO 14	0.100000	\$ 850,269.41	0.0128%	\$ 3,288.81	\$ 822.20
72	TRAVIS CO ESD NO 12	0.100000	\$ 5,013,937.19	0.0755%	\$ 19,393.74	\$ 4,848.44
73	ONION CREEK METRO PARK DIST	0.200000	\$ 413,415.46	0.0062%	\$ 1,599.08	\$ 399.77
77	TRAVIS CO ESD NO 8	0.097000	\$ 4,279,201.70	0.0644%	\$ 16,551.81	\$ 4,137.95
83	CITY OF BEE CAVE	0.020000	\$ 610,346.32	0.0092%	\$ 2,360.80	\$ 590.20
84	NORTHTOWN MUD	0.615000	\$ 7,364,393.83	0.1109%	\$ 28,485.23	\$ 7,121.31
10A	BELLA FORTUNA PID	-	\$ -	0.0000%	\$ -	\$ -
10B	MANOR HEIGHTS PID (IMP AREA #1	-	\$ -	0.0000%	\$ -	\$ -
10C	MANOR HEIGHTS PID (IMP AREA #2	-	\$ -	0.0000%	\$ -	\$ -
10D	MANOR HEIGHTS PID (MIA)	-	\$ -	0.0000%	\$ -	\$ -
10E	TRAVIS CO ESD NO 17	0.045000	\$ 2,824,725.77	0.0425%	\$ 10,925.95	\$ 2,731.49
1A	HAYS CONSOLIDATED ISD	1.359700	\$ 1,299,101.38	0.0196%	\$ 5,024.88	\$ 1,256.22
1B	TRAVIS CO ESD NO 7	0.100000	\$ 6,060,103.81	0.0913%	\$ 23,440.28	\$ 5,860.07
1C	TRAVIS CO ESD NO 3	0.065000	\$ 3,246,445.74	0.0489%	\$ 12,557.14	\$ 3,139.29
1D	TRAVIS CO MUD NO 5	0.537500	\$ 2,812,710.26	0.0424%	\$ 10,879.47	\$ 2,719.87
1F	TANGLEWD FOREST LTD DIST	0.186500	\$ 1,179,034.79	0.0178%	\$ 4,560.47	\$ 1,140.12
1H	COTTONWD CREEK MUD NO 1	0.833000	\$ 3,865,608.81	0.0582%	\$ 14,952.05	\$ 3,738.01
1J	CYPRESS RANCH WCID NO 1	0.887000	\$ 2,271,961.92	0.0342%	\$ 8,787.87	\$ 2,196.97
1K	BELVEDERE MUD	0.265000	\$ 852,752.83	0.0128%	\$ 3,298.42	\$ 824.60
1L	BASTROP-TRAVIS COUNTIES ESD N	0.097000	\$ 391,779.27	0.0059%	\$ 1,515.39	\$ 378.85
1R	TESSERA ON LAKE TRAVIS PID (MIA)	-	\$ -	0.0000%	\$ -	\$ -
1T	TESSERA ON LAKE TRAVIS PID (IMP	-	\$ -	0.0000%	\$ -	\$ -
1U	TESSERA ON LAKE TRAVIS PID (IMP	-	\$ -	0.0000%	\$ -	\$ -
2A	ELGIN ISD	1.428500	\$ 10,489,185.72	0.1580%	\$ 40,571.82	\$ 10,142.96
2C	DOWNTOWN PUB IMP DIST	-	\$ -	0.0000%	\$ -	\$ -
2D	TRAVIS CO MUD NO 6	0.490000	\$ 831,873.48	0.0125%	\$ 3,217.66	\$ 804.41
2F	CITY OF ROUND ROCK	0.397000	\$ 2,667,351.24	0.0402%	\$ 10,317.23	\$ 2,579.31
2G	WMSN CO WSID DIST 3	0.699000	\$ 832,343.50	0.0125%	\$ 3,219.48	\$ 804.87
2H	NE TRAVIS CO UTILITY DIST	0.521000	\$ 2,477,064.83	0.0373%	\$ 9,581.20	\$ 2,395.30
2J	TRAVIS COUNTY HEALTHCARE DIST	0.111814	\$ 330,097,589.86	4.9712%	\$ 1,276,806.52	\$ 319,201.63
2K	PRESIDENTIAL GLEN MUD	0.300000	\$ 1,288,450.13	0.0194%	\$ 4,983.68	\$ 1,245.92
2L	TRAVIS CO MUD NO 16	0.872500	\$ 2,654,125.02	0.0400%	\$ 10,266.07	\$ 2,566.52
2N	NORTH AUSTIN MUD NO 1	0.262500	\$ 464,631.15	0.0070%	\$ 1,797.18	\$ 449.29
2P	ESTANCIA HILL COUNTRY PID	-	\$ -	0.0000%	\$ -	\$ -
2R	TRAVIS CO MUD NO 23	0.400000	\$ 2,024,915.14	0.0305%	\$ 7,832.30	\$ 1,958.08
3A	MARBLE FALLS ISD	1.114800	\$ 12,069,972.00	0.1818%	\$ 46,686.25	\$ 11,671.56
3C	TRAVIS CO WCID 17 STEINER RANC	0.256500	\$ 8,732,844.38	0.1315%	\$ 33,778.35	\$ 8,444.59
3D	TRAVIS CO MUD NO 7	0.908900	\$ 14,885.18	0.0002%	\$ 57.58	\$ 14.39
3F	CITY OF CEDAR PARK	0.432000	\$ 6,394,401.82	0.0963%	\$ 24,733.33	\$ 6,183.33
3G	TRAVIS CO MUD NO 14	0.801000	\$ 1,696,084.05	0.0255%	\$ 6,560.40	\$ 1,640.10
3J	E SIXTH ST PUB IMP DIST	-	\$ -	0.0000%	\$ -	\$ -
3M	WILLIAMSON/TRAVIS MUD NO 1	0.329100	\$ 610,122.88	0.0092%	\$ 2,359.94	\$ 589.98
3N	TRAVIS CO MUD NO 18	0.750000	\$ 2,481,004.35	0.0374%	\$ 9,596.44	\$ 2,399.11





Entity Cd	EntityName	TotalTaxRate	Approximate Levy	% of Liability	2023 Estimated Liability	2023 Estimated Quarterly Payment
3R	TRAVIS CO MUD NO 24	0.950000	\$ 7,371.11	0.0001%	\$ 28.51	\$ 7.13
3T	LAGOS PID	-	\$ -	0.0000%	\$ -	\$ -
4A	JOHNSON CITY ISD	1.065900	\$ 251,896.49	0.0038%	\$ 974.33	\$ 243.58
4D	TRAVIS CO MUD NO 8	0.600000	\$ 1,412,424.28	0.0213%	\$ 5,463.21	\$ 1,365.80
4F	TRAVIS CO MUD NO 10	0.750000	\$ 1,618,770.35	0.0244%	\$ 6,261.35	\$ 1,565.34
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	0.342200	\$ 1,639,471.85	0.0247%	\$ 6,341.42	\$ 1,585.36
4J	TRAVIS CO MUD NO 11	0.438500	\$ 2,106,159.47	0.0317%	\$ 8,146.55	\$ 2,036.64
4K	TRAVIS CO MUD NO 12	0.695000	\$ 3,423,605.15	0.0516%	\$ 13,242.39	\$ 3,310.60
4L	TRAVIS CO MUD NO 13	0.695000	\$ 4,194,903.65	0.0632%	\$ 16,225.75	\$ 4,056.44
4M	PILOT KNOB MUD NO 3	0.950000	\$ 5,468,576.49	0.0824%	\$ 21,152.27	\$ 5,288.07
4P	PILOT KNOB MUD NO 2	0.950000	\$ 1,479,023.60	0.0223%	\$ 5,720.81	\$ 1,430.20
4R	PILOT KNOB MUD NO 5	0.950000	\$ 41,390.44	0.0006%	\$ 160.10	\$ 40.02
5A	ROUND ROCK ISD	1.133600	\$ 139,134,176.19	2.0953%	\$ 538,166.38	\$ 134,541.59
5D	TRAVIS CO MUD NO 9	0.776000	\$ 32,440.10	0.0005%	\$ 125.48	\$ 31.37
5E	SENNA HILLS MUD	0.412500	\$ 1,675,552.08	0.0252%	\$ 6,480.98	\$ 1,620.24
5F	CITY OF ELGIN	0.589977	\$ 1,325,120.48	0.0200%	\$ 5,125.52	\$ 1,281.38
5G	VILLAGE OF VOLENTE	0.086400	\$ 320,700.32	0.0048%	\$ 1,240.46	\$ 310.11
5H	VILLAGE OF WEBBERVILLE	0.218500	\$ 101,051.71	0.0015%	\$ 390.86	\$ 97.72
5J	KELLY LANE WCID NO 1	0.680300	\$ 2,289,131.33	0.0345%	\$ 8,854.28	\$ 2,213.57
5K	KELLY LANE WCID NO 2	0.715500	\$ 2,011,286.99	0.0303%	\$ 7,779.59	\$ 1,944.90
5L	LAZY NINE MUD NO 1A	1.000000	\$ 453,577.19	0.0068%	\$ 1,754.42	\$ 438.61
5M	LAZY NINE MUD NO 1B	0.985000	\$ 8,360,316.20	0.1259%	\$ 32,337.43	\$ 8,084.36
5T	ROSE HILL PID	-	\$ -	0.0000%	\$ -	\$ -
6E	LAKE POINTE MUD NO 3 (DA)	0.161700	\$ 575,345.38	0.0087%	\$ 2,225.42	\$ 556.35
6F	CITY OF LEANDER	0.479699	\$ 12,271,535.30	0.1848%	\$ 47,465.89	\$ 11,866.47
6G	TRAVIS CO MUD NO 15	0.380000	\$ 2,917,433.99	0.0439%	\$ 11,284.54	\$ 2,821.13
6H	WEST TRAVIS CO MUD NO 6	0.321500	\$ 3,091,901.95	0.0466%	\$ 11,959.37	\$ 2,989.84
6J	WEST TRAVIS CO MUD NO 8	0.504400	\$ 1,391,228.70	0.0210%	\$ 5,381.23	\$ 1,345.31
6L	TRAVIS CO MUD NO 17	0.937000	\$ 3,862,304.93	0.0582%	\$ 14,939.27	\$ 3,734.82
6M	TRAVIS CO MUD NO 21	0.365000	\$ 2,697,882.33	0.0406%	\$ 10,435.32	\$ 2,608.83
6N	SOUTH CONGRESS PID	-	\$ -	0.0000%	\$ -	\$ -
6P	LOST CREEK LIMITED DISTRICT	0.040800	\$ 575,788.36	0.0087%	\$ 2,227.13	\$ 556.78
6R	TRAVIS CO ESD NO 15	0.100000	\$ 3,475,360.00	0.0523%	\$ 13,442.58	\$ 3,360.64
6T	ALTESSA MUD	0.830000	\$ 37.32	0.0000%	\$ 0.14	\$ 0.04
7A	MOORES CROSSING MUD	0.798000	\$ 2,158,876.92	0.0325%	\$ 8,350.46	\$ 2,087.62
7D	LAKE POINTE MUD NO 5 (DA)	0.211700	\$ 792,989.09	0.0119%	\$ 3,067.26	\$ 766.81
7E	VILLAGE OF THE HILLS	0.100000	\$ 647,350.26	0.0097%	\$ 2,503.93	\$ 625.98
7F	VILLAGE OF POINT VENTURE	0.111000	\$ 469,055.80	0.0071%	\$ 1,814.29	\$ 453.57
7G	WILBARGER CRK MUD NO 1	0.855500	\$ 1,769,168.29	0.0266%	\$ 6,843.08	\$ 1,710.77
7H	WILBARGER CRK MUD NO 2	0.950000	\$ 126,543.08	0.0019%	\$ 489.46	\$ 122.37
7J	LAKESIDE MUD NO 3	0.794000	\$ 2,567,246.45	0.0387%	\$ 9,930.02	\$ 2,482.51
7K	SUNFIELD MUD NO 1	0.900000	\$ 3,901.46	0.0001%	\$ 15.09	\$ 3.77
7N	TRAVIS CO MUD NO 19	0.395000	\$ 397,122.30	0.0060%	\$ 1,536.06	\$ 384.01
7P	TRAVIS CO MUD NO 20	0.395000	\$ 731,448.17	0.0110%	\$ 2,829.22	\$ 707.30



Entity Cd	EntityName	TotalTaxRate	Approximate Levy	% of Liability	2023 Estimated Liability	2023 Estimated Quarterly Payment
7R	TRAVIS CO MUD NO 22	0.850000	\$ 1,736,318.95	0.0261%	\$ 6,716.02	\$ 1,679.01
7T	LAKESIDE MUD NO 5	0.970000	\$ 18,481.56	0.0003%	\$ 71.49	\$ 17.87
8C	TRAVIS CO MUD NO 3	0.450500	\$ 4,273,284.64	0.0644%	\$ 16,528.92	\$ 4,132.23
8E	RNCH @ CYPRSS CRK MUD 1	0.351300	\$ 518,139.56	0.0078%	\$ 2,004.15	\$ 501.04
8K	TRAVIS CO ESD NO 13	0.050000	\$ 154,088.23	0.0023%	\$ 596.01	\$ 149.00
8L	TRAVIS CO BEE CAVE ROAD DIST NO	0.197324	\$ 887,025.39	0.0134%	\$ 3,430.98	\$ 857.75
8N	ANDERSON MILL LIMITED DISTRICT	0.110083	\$ 24,886.71	0.0004%	\$ 96.26	\$ 24.07
8P	RIVER PLACE LIMITED DISTRICT	0.078600	\$ 714,166.41	0.0108%	\$ 2,762.37	\$ 690.59
8R	TRAVIS CO ESD NO 16	0.088000	\$ 3,275,984.09	0.0493%	\$ 12,671.40	\$ 3,167.85
9B	TRAVIS CO ESD NO 2	0.090000	\$ 18,632,308.78	0.2806%	\$ 72,069.15	\$ 18,017.29
9C	TRAVIS CO MUD NO 4	0.729600	\$ 1,637,280.72	0.0247%	\$ 6,332.95	\$ 1,583.24
9D	LAKESIDE WCID NO 1	0.703500	\$ 1,547,601.11	0.0233%	\$ 5,986.07	\$ 1,496.52
9G	LAKESIDE WCID NO 2A	0.970000	\$ 2,942,685.47	0.0443%	\$ 11,382.21	\$ 2,845.55
9H	LAKESIDE WCID NO 2B	0.907500	\$ 1,793,040.83	0.0270%	\$ 6,935.42	\$ 1,733.86
9I	LAKESIDE WCID NO 2C	0.928000	\$ 4,352,341.93	0.0655%	\$ 16,834.71	\$ 4,208.68
9J	LAKESIDE WCID NO 2D	0.905500	\$ 3,278,782.75	0.0494%	\$ 12,682.22	\$ 3,170.56
9L	TRAVIS CO WCID 17 SERENE HILLS	0.625000	\$ 2,842,030.93	0.0428%	\$ 10,992.88	\$ 2,748.22
9M	SOUTHEAST TRAVIS CO MUD NO 1	0.980000	\$ 759,152.75	0.0114%	\$ 2,936.38	\$ 734.09
9N	SOUTHEAST TRAVIS CO MUD NO 2	0.980000	\$ 39,066.30	0.0006%	\$ 151.11	\$ 37.78
IH	INDIAN HILLS PID	-	\$ -	0.0000%	\$ -	\$ -
WV	WHISPER VALLEY PID	-	\$ -	0.0000%	\$ -	\$ -
			<u>\$ 6,640,146,425</u>	<u>100.00%</u>	<u>\$ 25,683,866.00</u>	<u>\$ 6,420,966.50</u>

Amount Due from Jurisdictions	\$ 25,683,866.00
Less: Refunds/Credits to Jurisdictions	-
Total Revenue to TCAD	<u>\$ 25,683,866.00</u>

*Cost of Service to Jurisdictions as a Percentage* **0.3868%**

**NOTE: The liabilities shown are only an estimate of 2023 liabilities based on 2022 total levy and 2021 tax rates. This information will be updated in October 2022 and a final liability notification will be mailed to each jurisdiction.**



# CAPITAL IMPROVEMENT PLAN (CIP)



# 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

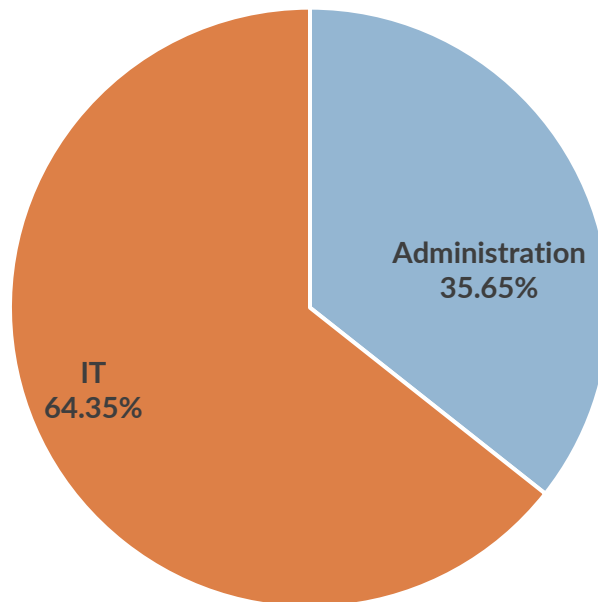


### 2023 Capital Improvement Plan

For fiscal year 2023, the district has budgeted for a total of \$173,931 for capital asset expenditures. The chart below shows the breakdown by department.

Department	Capital Asset to be Purchased	Budgeted Cost
Administration (10)	A/C Repairs & Replacements	\$ 12,000
	Furniture for GIS Department	50,000
IT (20)	UPS Battery Replacements (1/3 Replacement annually)	9,270
	PowerEdge R750- TCAD Cluster	23,407
	Microsoft Windows Server 2019 Datacenter- Colo & TCAD Cluster	49,505
	Microsoft SQL Server 2019	25,348
	Network Switches	4,400
	<b>Total Capital Expenditures</b>	<b>\$ 173,931</b>

### Capital Expenditures by Department



Capital Asset to be Purchased	Total Cost	Routine	Non-Routine
A/C Repairs & Replacements	\$ 12,000	\$ 12,000	
Furniture for GIS Department	\$ 50,000		\$ 50,000
UPS Battery Replacements (1/3 Replacements)	\$ 9,270	\$ 9,270	
PowerEdge R750- TCAD Cluster	\$ 23,407		\$ 23,407
Microsoft Windows Server 2019 Datacenter- Colo & TCAD Cluster	\$ 49,505		\$ 49,505
Microsoft SQL Server 2019	\$ 25,348		\$ 25,348
Network Switches	\$ 4,400	\$ 4,400	
<b>Totals</b>	<b>\$ 173,931</b>	<b>\$ 25,670</b>	<b>\$ 148,261</b>

### **2023 Routine Capital Projects**

#### A/C Repairs & Replacements

The district budgets each year for A/C unit repairs and replacements. The routine cost for replacement remained unchanged from the 2022 adopted budget to the 2023 proposed budget.

#### UPS Battery Replacements

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

#### Network Switches

The district anticipates that we will have a need to replace a few networking switches throughout the building due to their age.

### **2023 Significant and Non-routine Capital Expenditures**

The following pages outline each non-routine capital expenditures proposed in the 2023 budget.





# Capital Expenditure Project Summary

Project Name

Responsible Department

Project Description

Over the past three years, the district has outsourced GIS mapping services to a third-party. The district has gone through a thorough analysis and concluded that the GIS services should be brought back in-house to recognize a higher level of accuracy, more efficient processing times, and an overall lower cost.

We have budgeted for 9 GIS staff in the 2023 budget. The district is proposing to purchase cubicles and furniture to furnish the area for GIS department within the building.

Project Type

Asset Category

Project Manager

Start Date  End Date

Fund

GL Code

Department Code

Estimated Cost

Operating Cost Increase (Decrease):

2023:

2024:

2025:





# 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):

2023:

2024:

2025:



# 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):

2023:

2024:

2025:



# 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):

2023:

2024:

2025:

Asset	Dept.	Capitalize/Expense	2023	2024	2025	2026	2027	2028+
Desktop Printers	IT	Op. Supplies- Equipment	\$ 50,000	\$ 50,000				
Windows Server Data Center License Upgrade	IT	Capital Expenditure	\$ 49,505			\$ 50,000		
Scanners	IT	Op. Supplies- Equipment	\$ 40,500		\$ 45,000		\$ 45,000	
SQL Server License Upgrade	IT	Capital Expenditure	\$ 25,348			\$ 27,000		
VM Host Replacements	IT	Capital Expenditure	\$ 23,407	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
A/C Replacement	Admin	Capital Expenditure	\$ 12,000	\$ 14,000	\$ 16,000	\$ 18,000	\$ 25,000	\$ 50,000
APC Battery Replacement	IT	Capital Expenditure	\$ 9,270	\$ 9,270	\$ 9,270	\$ 9,270	\$ 9,270	
Network Switches	IT	Capital Expenditure	\$ 4,400	\$ 7,500	\$ 7,500	\$ 10,000	\$ 12,500	
Furniture Replacement	Admin	Capital Expenditure	\$ 50,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 50,000
Servers	IT	Capital Expenditure		\$ 120,000				
Inserters- DI950	IT	Capital Expenditure		\$ 110,000				
Monitors	IT	Op. Supplies- Equipment		\$ 78,000				
Sound Recording Equipment- ARB	Admin	Capital Expenditure		\$ 75,000				
Laser Measuring Tool- Disto	IT	Op. Supplies- Equipment		\$ 40,000				
Backup Solution	IT	Capital Expenditure		\$ 20,000				
Ice/Water Machine	Admin	Capital Expenditure		\$ 6,000				
Scanner- Ricoh High Speed	IT	Capital Expenditure		\$ 5,000				
Scanner- Large Format Scanner	IT	Capital Expenditure		\$ 5,000				
Large Format Printer	IT	Capital Expenditure		\$ 5,000				
Scanner- Barcode Scanner for Inserter	IT	Capital Expenditure		\$ 2,500				
Binding Machine- Residential	Admin	Op. Supplies- Equipment		\$ 1,000				
Binding Machine- Commercial	Admin	Op. Supplies- Equipment		\$ 1,000				
Binding Machine- Admin	Admin	Op. Supplies- Equipment		\$ 1,000				
Network Switches/Routers	IT	Capital Expenditure			\$ 120,000			
Desktop PCs	IT	Op. Supplies- Equipment			\$ 120,000			
Mail Machine	IT	Capital Expenditure			\$ 100,000			
iPad Field Devices	IT	Op. Supplies- Equipment			\$ 80,000			
Network Printers	IT	Capital Expenditure			\$ 60,000			
Vehicle- SUV	Admin	Capital Expenditure			\$ 40,000			
Ice/Water Machine- Downstairs	Admin	Capital Expenditure			\$ 10,000			\$ 10,000
Copier- Admin	Admin	Capital Expenditure			\$ 10,000			
Copier- Commercial	Admin	Capital Expenditure			\$ 10,000			
Copier- Self Service- ARB	Admin	Capital Expenditure			\$ 7,500			
Copier- Self Service- CS	Admin	Capital Expenditure			\$ 7,500			
Storage	IT	Capital Expenditure				\$ 200,000		\$ 50,000
APC Symettra UPS	IT	Capital Expenditure					\$ 100,000	
Chairs for Staff	Admin	Op. Supplies- Equipment					\$ 50,000	
Security System- Cameras (850 EAL)	Admin	Op. Supplies- Equipment						\$ 75,000
Door Access System (850 EAL)	Admin							\$ 75,000
Software- Accounting Software	Admin	Capital Expenditure						\$ 60,000
Fire Alarm Upgrade	Admin	Capital Expenditure						\$ 40,000
Software- Fixed Asset Software	Admin	Capital Expenditure						\$ 10,000
Barcode Scanners- Finance	Admin	Capital Expenditure						\$ 2,500
Produplicators (2)	IT	Op. Supplies- Equipment						\$ 2,500
<b>Total</b>			<b>\$ 264,430</b>	<b>\$ 585,270</b>	<b>\$ 677,770</b>	<b>\$ 349,270</b>	<b>\$ 276,770</b>	<b>\$ 425,000</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. The information provided on the following pages encompasses the entirety of debt obligations for the district. When the District sells the Cross Park office location, all proceeds from the sale will be used to pay down the liability on the 850 E. Anderson Lane location.

### **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







# 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	9/1/2019
Optional extra payments	\$0.00

### LOAN SUMMARY

Scheduled payment	\$187,209.48
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	\$4,976,758.40
LENDER NAME	Government Capital Corp.

PMT NO	PAYMENT DATE	YEAR	BEGINNING BALANCE	SCHEDULED PAYMENT	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE	CUMULATIVE INTEREST
15	3/1/2023	2023	\$8,803,881.21	\$187,209.48	\$187,209.48	\$92,149.57	\$95,059.91	\$8,711,731.64	\$1,519,873.84
16	6/1/2023	2023	\$8,711,731.64	\$187,209.48	\$187,209.48	\$93,144.56	\$94,064.92	\$8,618,587.08	\$1,613,938.76
17	9/1/2023	2023	\$8,618,587.08	\$187,209.48	\$187,209.48	\$94,150.29	\$93,059.19	\$8,524,436.79	\$1,706,997.95
18	12/1/2023	2023	\$8,524,436.79	\$187,209.48	\$187,209.48	\$95,166.87	\$92,042.61	\$8,429,269.92	\$1,799,040.56
19	3/1/2024	2024	\$8,429,269.92	\$187,209.48	\$187,209.48	\$96,194.44	\$91,015.04	\$8,333,075.48	\$1,890,055.60
20	6/1/2024	2024	\$8,333,075.48	\$187,209.48	\$187,209.48	\$97,233.10	\$89,976.38	\$8,235,842.38	\$1,980,031.98
21	9/1/2024	2024	\$8,235,842.38	\$187,209.48	\$187,209.48	\$98,282.97	\$88,926.51	\$8,137,559.41	\$2,068,958.49
22	12/1/2024	2024	\$8,137,559.41	\$187,209.48	\$187,209.48	\$99,344.18	\$87,865.30	\$8,038,215.23	\$2,156,823.79
23	3/1/2025	2025	\$8,038,215.23	\$187,209.48	\$187,209.48	\$100,416.85	\$86,792.63	\$7,937,798.38	\$2,243,616.42
24	6/1/2025	2025	\$7,937,798.38	\$187,209.48	\$187,209.48	\$101,501.10	\$85,708.38	\$7,836,297.28	\$2,329,324.80
25	9/1/2025	2025	\$7,836,297.28	\$187,209.48	\$187,209.48	\$102,597.06	\$84,612.42	\$7,733,700.22	\$2,413,937.22
26	12/1/2025	2025	\$7,733,700.22	\$187,209.48	\$187,209.48	\$103,704.85	\$83,504.63	\$7,629,995.37	\$2,497,441.85
27	3/1/2026	2026	\$7,629,995.37	\$187,209.48	\$187,209.48	\$104,824.60	\$82,384.88	\$7,525,170.77	\$2,579,826.73
28	6/1/2026	2026	\$7,525,170.77	\$187,209.48	\$187,209.48	\$105,956.45	\$81,253.03	\$7,419,214.32	\$2,661,079.76
29	9/1/2026	2026	\$7,419,214.32	\$187,209.48	\$187,209.48	\$107,100.51	\$80,108.97	\$7,312,113.80	\$2,741,188.72
30	12/1/2026	2026	\$7,312,113.80	\$187,209.48	\$187,209.48	\$108,256.93	\$78,952.55	\$7,203,856.87	\$2,820,141.27
31	3/1/2027	2027	\$7,203,856.87	\$187,209.48	\$187,209.48	\$109,425.84	\$77,783.64	\$7,094,431.04	\$2,897,924.92
32	6/1/2027	2027	\$7,094,431.04	\$187,209.48	\$187,209.48	\$110,607.36	\$76,602.12	\$6,983,823.68	\$2,974,527.04
33	9/1/2027	2027	\$6,983,823.68	\$187,209.48	\$187,209.48	\$111,801.64	\$75,407.84	\$6,872,022.03	\$3,049,934.87
34	12/1/2027	2027	\$6,872,022.03	\$187,209.48	\$187,209.48	\$113,008.82	\$74,200.66	\$6,759,013.21	\$3,124,135.53
35	3/1/2028	2028	\$6,759,013.21	\$187,209.48	\$187,209.48	\$114,229.03	\$72,980.45	\$6,644,784.17	\$3,197,115.97
36	6/1/2028	2028	\$6,644,784.17	\$187,209.48	\$187,209.48	\$115,462.42	\$71,747.06	\$6,529,321.75	\$3,268,863.03
37	9/1/2028	2028	\$6,529,321.75	\$187,209.48	\$187,209.48	\$116,709.13	\$70,500.35	\$6,412,612.62	\$3,339,363.38
38	12/1/2028	2028	\$6,412,612.62	\$187,209.48	\$187,209.48	\$117,969.30	\$69,240.18	\$6,294,643.33	\$3,408,603.57
39	3/1/2029	2029	\$6,294,643.33	\$187,209.48	\$187,209.48	\$119,243.07	\$67,966.41	\$6,175,400.26	\$3,476,569.98





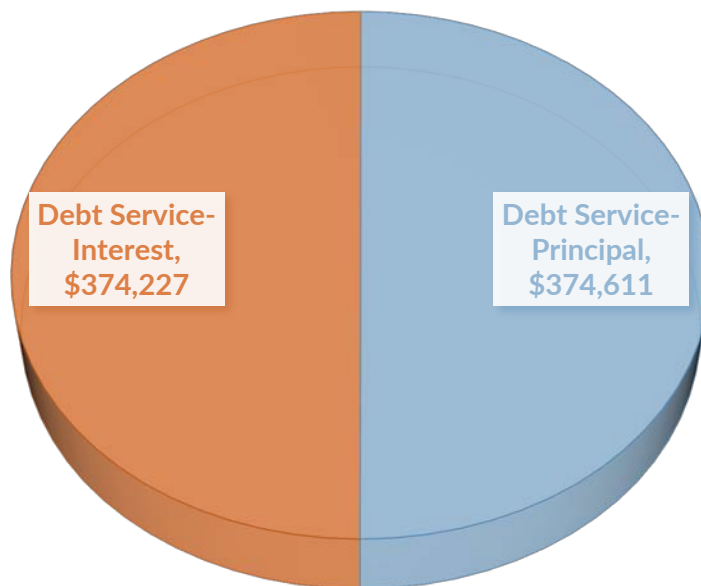
PMT NO	PAYMENT DATE	YEAR	BEGINNING BALANCE	SCHEDULED PAYMENT	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE	CUMULATIVE INTEREST
40	6/1/2029	2029	\$6,175,400.26	\$187,209.48	\$187,209.48	\$120,530.60	\$66,678.88	\$6,054,869.66	\$3,543,248.86
41	9/1/2029	2029	\$6,054,869.66	\$187,209.48	\$187,209.48	\$121,832.02	\$65,377.46	\$5,933,037.64	\$3,608,626.32
42	12/1/2029	2029	\$5,933,037.64	\$187,209.48	\$187,209.48	\$123,147.51	\$64,061.97	\$5,809,890.13	\$3,672,688.29
43	3/1/2030	2030	\$5,809,890.13	\$187,209.48	\$187,209.48	\$124,477.19	\$62,732.29	\$5,685,412.94	\$3,735,420.58
44	6/1/2030	2030	\$5,685,412.94	\$187,209.48	\$187,209.48	\$125,821.23	\$61,388.25	\$5,559,591.71	\$3,796,808.83
45	9/1/2030	2030	\$5,559,591.71	\$187,209.48	\$187,209.48	\$127,179.79	\$60,029.69	\$5,432,411.92	\$3,856,838.52
46	12/1/2030	2030	\$5,432,411.92	\$187,209.48	\$187,209.48	\$128,553.01	\$58,656.47	\$5,303,858.91	\$3,915,494.99
47	3/1/2031	2031	\$5,303,858.91	\$187,209.48	\$187,209.48	\$129,941.06	\$57,268.42	\$5,173,917.84	\$3,972,763.40
48	6/1/2031	2031	\$5,173,917.84	\$187,209.48	\$187,209.48	\$131,344.10	\$55,865.38	\$5,042,573.74	\$4,028,628.78
49	9/1/2031	2031	\$5,042,573.74	\$187,209.48	\$187,209.48	\$132,762.29	\$54,447.19	\$4,909,811.45	\$4,083,075.97
50	12/1/2031	2031	\$4,909,811.45	\$187,209.48	\$187,209.48	\$134,195.79	\$53,013.69	\$4,775,615.66	\$4,136,089.66
51	3/1/2032	2032	\$4,775,615.66	\$187,209.48	\$187,209.48	\$135,644.77	\$51,564.71	\$4,639,970.89	\$4,187,654.37
52	6/1/2032	2032	\$4,639,970.89	\$187,209.48	\$187,209.48	\$137,109.39	\$50,100.09	\$4,502,861.50	\$4,237,754.46
53	9/1/2032	2032	\$4,502,861.50	\$187,209.48	\$187,209.48	\$138,589.83	\$48,619.65	\$4,364,271.66	\$4,286,374.10
54	12/1/2032	2032	\$4,364,271.66	\$187,209.48	\$187,209.48	\$140,086.26	\$47,123.22	\$4,224,185.41	\$4,333,497.33
55	3/1/2033	2033	\$4,224,185.41	\$187,209.48	\$187,209.48	\$141,598.84	\$45,610.64	\$4,082,586.57	\$4,379,107.97
56	6/1/2033	2033	\$4,082,586.57	\$187,209.48	\$187,209.48	\$143,127.75	\$44,081.73	\$3,939,458.82	\$4,423,189.70
57	9/1/2033	2033	\$3,939,458.82	\$187,209.48	\$187,209.48	\$144,673.17	\$42,536.31	\$3,794,785.64	\$4,465,726.00
58	12/1/2033	2033	\$3,794,785.64	\$187,209.48	\$187,209.48	\$146,235.28	\$40,974.20	\$3,648,550.36	\$4,506,700.20
59	3/1/2034	2034	\$3,648,550.36	\$187,209.48	\$187,209.48	\$147,814.26	\$39,395.22	\$3,500,736.10	\$4,546,095.42
60	6/1/2034	2034	\$3,500,736.10	\$187,209.48	\$187,209.48	\$149,410.28	\$37,799.20	\$3,351,325.82	\$4,583,894.62
61	9/1/2034	2034	\$3,351,325.82	\$187,209.48	\$187,209.48	\$151,023.54	\$36,185.94	\$3,200,302.28	\$4,620,080.56
62	12/1/2034	2034	\$3,200,302.28	\$187,209.48	\$187,209.48	\$152,654.22	\$34,555.26	\$3,047,648.07	\$4,654,635.83
63	3/1/2035	2035	\$3,047,648.07	\$187,209.48	\$187,209.48	\$154,302.50	\$32,906.98	\$2,893,345.57	\$4,687,542.81
64	6/1/2035	2035	\$2,893,345.57	\$187,209.48	\$187,209.48	\$155,968.58	\$31,240.90	\$2,737,376.99	\$4,718,783.71
65	9/1/2035	2035	\$2,737,376.99	\$187,209.48	\$187,209.48	\$157,652.65	\$29,556.83	\$2,579,724.33	\$4,748,340.53
66	12/1/2035	2035	\$2,579,724.33	\$187,209.48	\$187,209.48	\$159,354.91	\$27,854.57	\$2,420,369.43	\$4,776,195.11
67	3/1/2036	2036	\$2,420,369.43	\$187,209.48	\$187,209.48	\$161,075.54	\$26,133.94	\$2,259,293.89	\$4,802,329.05
68	6/1/2036	2036	\$2,259,293.89	\$187,209.48	\$187,209.48	\$162,814.75	\$24,394.73	\$2,096,479.13	\$4,826,723.77
69	9/1/2036	2036	\$2,096,479.13	\$187,209.48	\$187,209.48	\$164,572.75	\$22,636.73	\$1,931,906.39	\$4,849,360.51
70	12/1/2036	2036	\$1,931,906.39	\$187,209.48	\$187,209.48	\$166,349.72	\$20,859.76	\$1,765,556.66	\$4,870,220.26
71	3/1/2037	2037	\$1,765,556.66	\$187,209.48	\$187,209.48	\$168,145.88	\$19,063.60	\$1,597,410.78	\$4,889,283.86
72	6/1/2037	2037	\$1,597,410.78	\$187,209.48	\$187,209.48	\$169,961.44	\$17,248.04	\$1,427,449.35	\$4,906,531.91
73	9/1/2037	2037	\$1,427,449.35	\$187,209.48	\$187,209.48	\$171,796.60	\$15,412.88	\$1,255,652.75	\$4,921,944.79
74	12/1/2037	2037	\$1,255,652.75	\$187,209.48	\$187,209.48	\$173,651.57	\$13,557.91	\$1,082,001.18	\$4,935,502.70
75	3/1/2038	2038	\$1,082,001.18	\$187,209.48	\$187,209.48	\$175,526.57	\$11,682.91	\$906,474.61	\$4,947,185.61
76	6/1/2038	2038	\$906,474.61	\$187,209.48	\$187,209.48	\$177,421.82	\$9,787.66	\$729,052.79	\$4,956,973.27
77	9/1/2038	2038	\$729,052.79	\$187,209.48	\$187,209.48	\$179,337.53	\$7,871.95	\$549,715.26	\$4,964,845.22
78	12/1/2038	2038	\$549,715.26	\$187,209.48	\$187,209.48	\$181,273.93	\$5,935.55	\$368,441.33	\$4,970,780.77
79	3/1/2039	2039	\$368,441.33	\$187,209.48	\$187,209.48	\$183,231.23	\$3,978.25	\$185,210.09	\$4,974,759.01
80	6/1/2039	2039	\$185,210.09	\$187,209.48	\$187,209.48	\$185,210.09	\$1,999.39	\$0.00	\$4,976,758.40
<b>Total</b>				<b>\$7,675,588.68</b>	<b>\$7,675,588.68</b>	<b>\$6,175,400.26</b>	<b>\$1,500,188.42</b>	<b>\$132,763,135.25</b>	



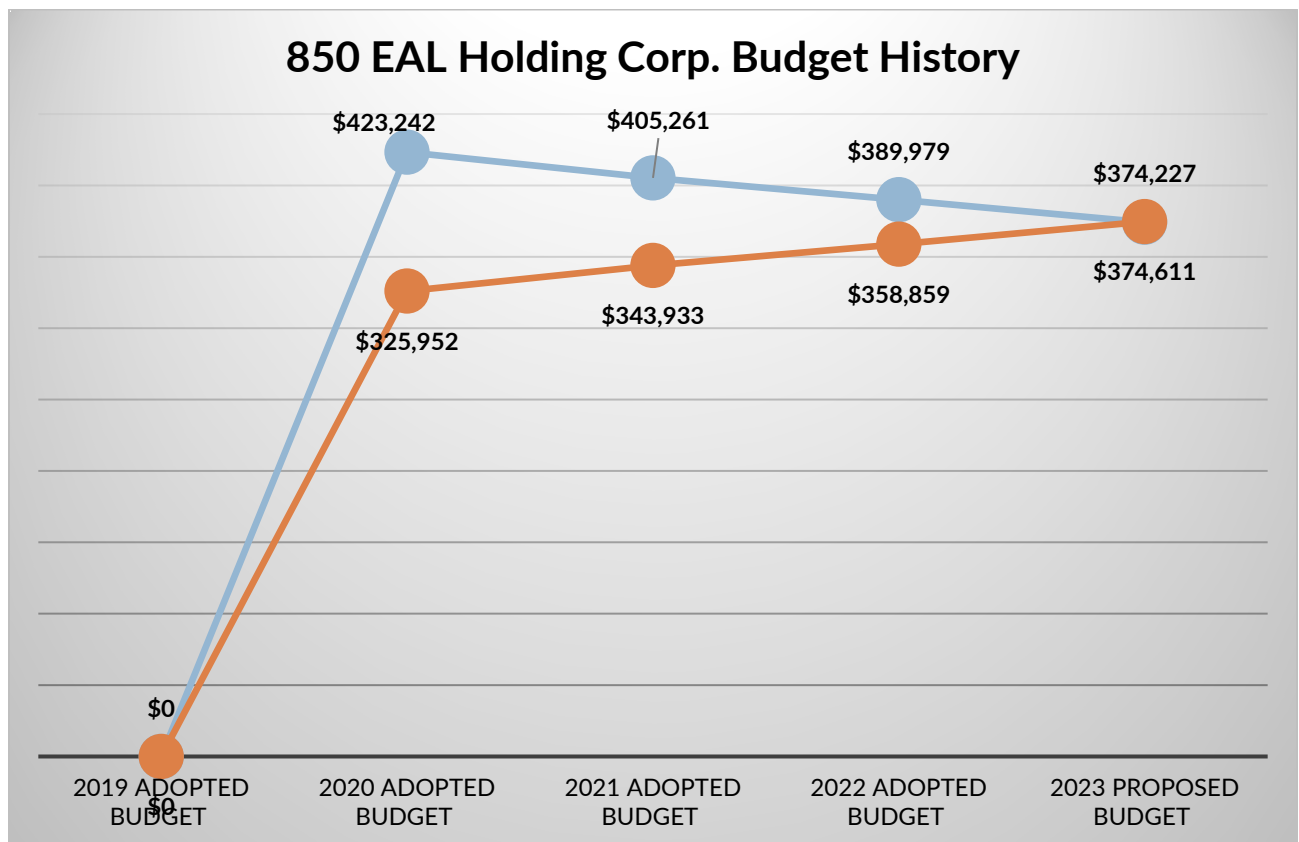
Note Payable Summary			
Year	Principal	Interest	Total
2023	374,611.29	374,226.63	748,837.92
2024	391,054.69	357,783.23	748,837.92
2025	408,219.87	340,618.05	748,837.92
2026	426,138.49	322,699.43	748,837.92
2027	444,843.66	303,994.26	748,837.92
2028-2032	2,534,827.80	1,209,361.80	3,744,189.60
2033-2037	3,142,184.23	602,005.37	3,744,189.60
2038-2039	1,082,001.18	41,255.70	1,123,256.88

Budget Category	2023 Proposed Budget	2022 Adopted Budget	\$ Change (2023-2022)	% Change (2023-2022)	% of Total Budget
Debt Service- Principal	374,611	358,859	15,752	4.4%	50.0%
Debt Service- Interest	374,227	389,979	(15,752)	-4.0%	50.0%
	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ -</u>	<u>0.00%</u>	<u>100.00%</u>

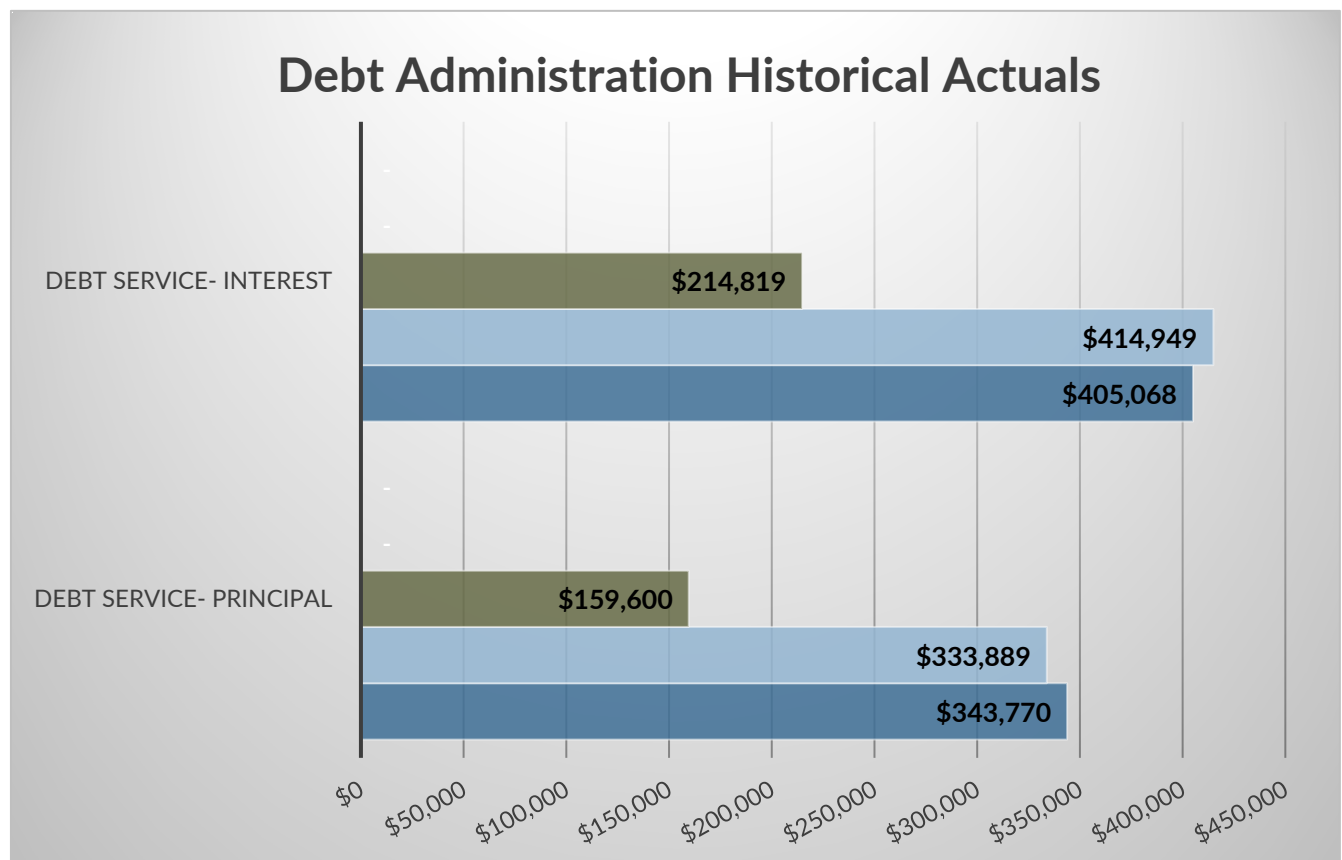
## 2023 PROPOSED DEBT SERVICE



Budget Category	2023 Proposed Budget	2022 Adopted Budget	2021 Adopted Budget	2020 Adopted Budget	2019 Adopted Budget
Debt Service- Principal	374,611	358,859	343,933	325,952	-
Debt Service- Interest	374,227	389,979	405,261	423,242	-
	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 749,194</u>	<u>\$ 749,194</u>	<u>\$ -</u>
\$ Increases from Previous Year	(0)	(356)	-	-	-
% Increase from Previous Year	0.00%	100.00%	0.00%	0.00%	0.00%



Budget Category	2021 Actual	2020 Actual	2019 Actual	2018 Actual	2017 Actual
Debt Service- Principal	343,769.69	333,889.39	159,600.39	-	-
Debt Service- Interest	405,068.23	414,948.53	214,818.57	-	-
	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 374,419</u>	<u>\$ -</u>	<u>\$ -</u>
\$ Increase (Decrease) from Prior Yr.	-	374,418.96	374,418.96	-	-
% Increase (Decrease) from Prior Yr.	0%	100%	100%	0%	0%



# DEPARTMENT BUDGETS



## Department Budget History

Dept. Code	Department	2023 Proposed	2022 Adopted	2021 Adopted	2020 Adopted	2019 Adopted	2018 Adopted
10	Administration & Appeals	\$ 6,942,948	\$ 5,942,212	\$ 5,587,667	\$ 5,221,667	\$ 5,566,760	\$ 5,353,057
20	Information Technology	4,554,430	4,063,013	4,097,644	4,591,524	4,589,079	4,179,326
25	GIS <sup>(2)</sup>	814,715					
30	Customer Service	1,194,818	1,369,726	1,115,407	1,219,646	1,331,874	1,353,585
35	Appraisal Support	1,758,882	1,156,262	1,266,907	897,649	1,141,233	1,139,445
50	Appeals <sup>(1)</sup>						
60	Commercial & BPP Appraisal	2,726,134	2,607,198	2,036,428	2,155,308	2,142,649	2,128,863
90	Residential Appraisal	5,821,106	5,268,436	4,139,321	4,157,580	4,457,782	4,416,957
01	Appraisal Review Board (ARB)	1,121,995	1,630,425	1,201,325	1,201,325	257,250	256,425
900	850 EAL Holding Corp. <sup>(3)</sup>	748,838	748,838	749,194	749,194		
	<b>Total</b>	<b>\$ 25,683,866</b>	<b>\$ 22,786,110</b>	<b>\$ 20,193,893</b>	<b>\$ 20,193,893</b>	<b>\$ 19,486,627</b>	<b>\$ 18,827,658</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 2023 the GIS department (25) was split from the IT department (20).

<sup>(3)</sup> The 850 EAL Holding Corp. is a component unit of the district. Totals for the 850 EAL Holding Corp. can be found under the debt administration sections of the budget.

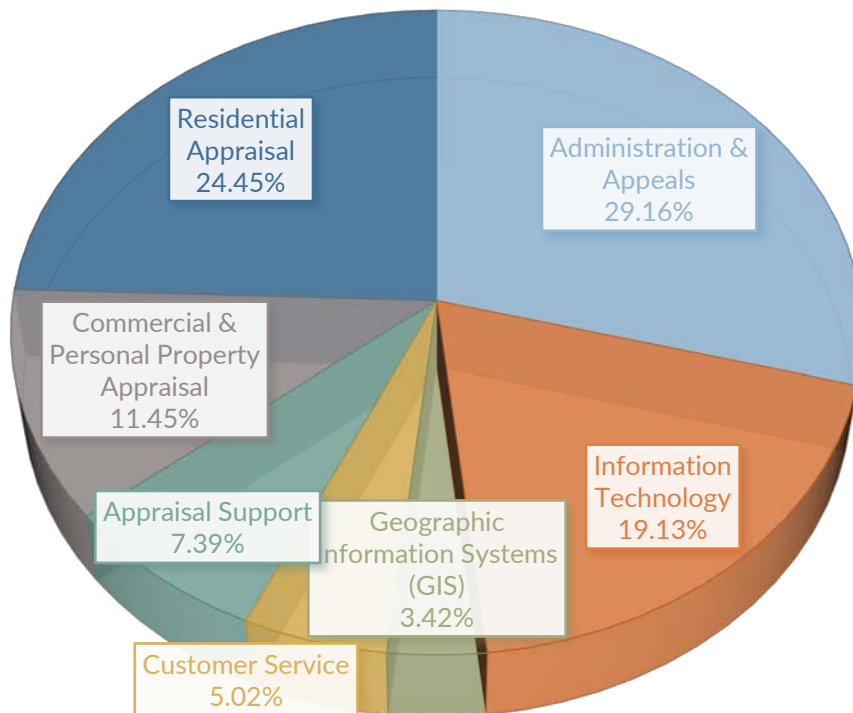
Dept. Code	Department	2023 Proposed Budget	2022 Adopted Budget	\$ Change (2023-2022)	% Change (2023-2022)	% of Total Budget
10	Administration & Appeals	6,942,948	5,942,212	1,000,736	16.84%	27.0%
20	Information Technology	4,554,430	4,063,013	491,417	12.09%	17.7%
25	GIS <sup>(2)</sup>	814,715	-	814,715	100.00%	3.2%
30	Customer Service	1,194,818	1,369,726	(174,908)	-12.77%	4.7%
35	Appraisal Support	1,758,882	1,156,262	602,620	52.12%	6.8%
60	Commercial & BPP Appraisal	2,726,134	2,607,198	118,936	4.56%	10.6%
90	Residential Appraisal	5,821,106	5,268,436	552,670	10.49%	22.7%
01	Appraisal Review Board (ARB)	1,121,995	1,630,425	(508,431)	-31.18%	4.4%
900	850 EAL Holding Corp. <sup>(3)</sup>	748,838	748,838	-	0.00%	2.9%
	<b>Total</b>	<b>\$ 25,683,866</b>	<b>\$ 22,786,110</b>	<b>\$ 2,897,756</b>	<b>12.72%</b>	<b>100.0%</b>



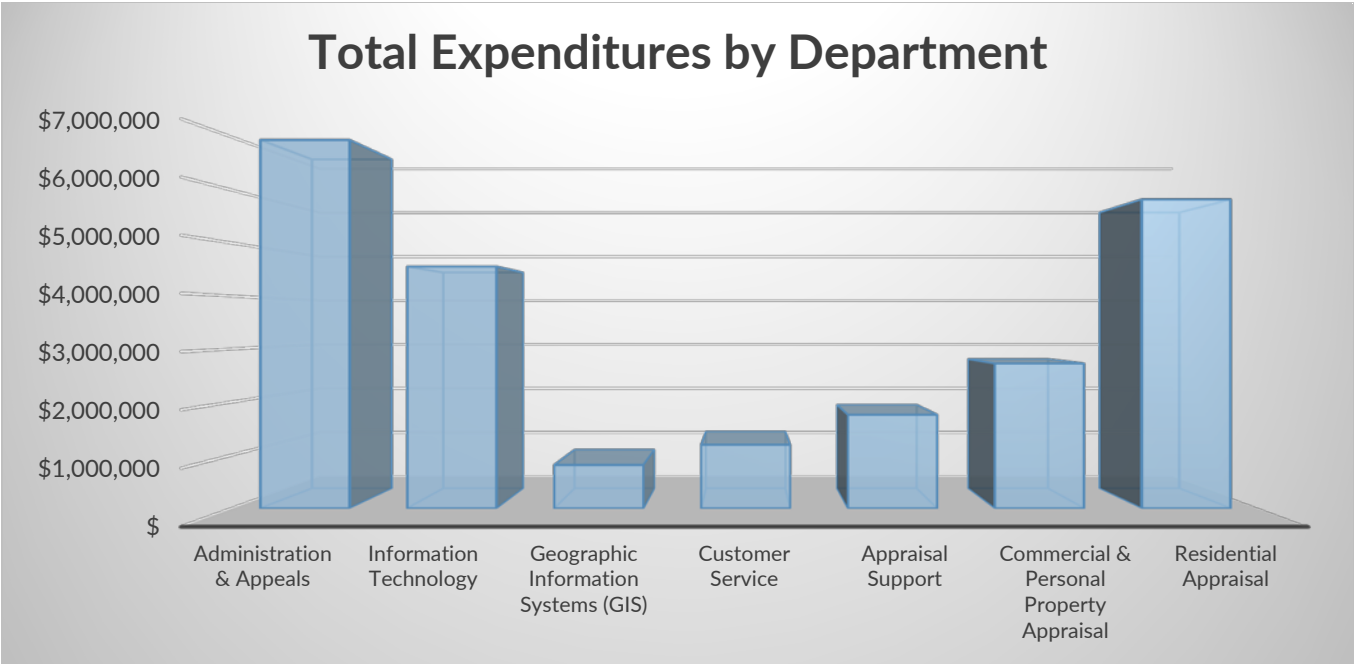
## District Budget:

Department	Number of Employees	2023 Budget	% of TCAD Budget
Administration & Appeals	18	\$6,942,948	29.16%
Information Technology	8	\$4,554,430	19.13%
Geographic Information Systems (GIS)	9	\$ 814,715	3.42%
Customer Service	15	\$1,194,818	5.02%
Appraisal Support	24	\$1,758,882	7.39%
Commercial & Personal Property Appraisal	24	\$2,726,134	11.45%
Residential Appraisal	55	\$5,821,106	24.45%
<b>Total Appraisal District Budget</b>	<b>153</b>	<b>\$ 23,813,033</b>	<b>100.00%</b>

## % OF TOTAL BUDGET BY DEPARTMENT







**ARB Budget:**

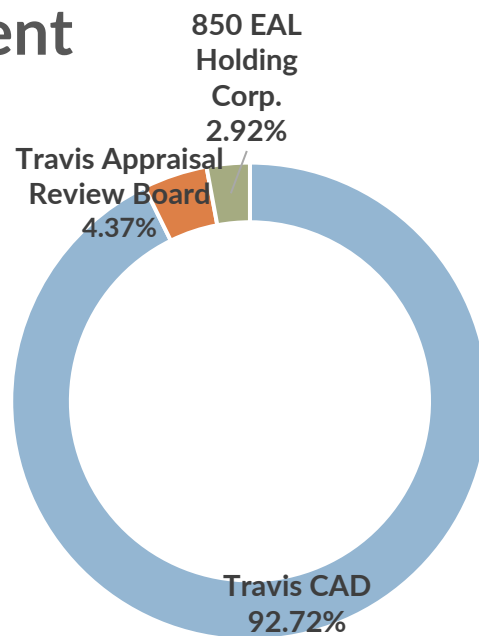
Department	Appointed Members	2022 Budget	% of Total Budget
Appraisal Review Board	100	\$ 1,121,995	4.37%
<b>Total Appraisal Review Board Budget</b>		<b>\$ 1,121,995</b>	<b>4.37%</b>



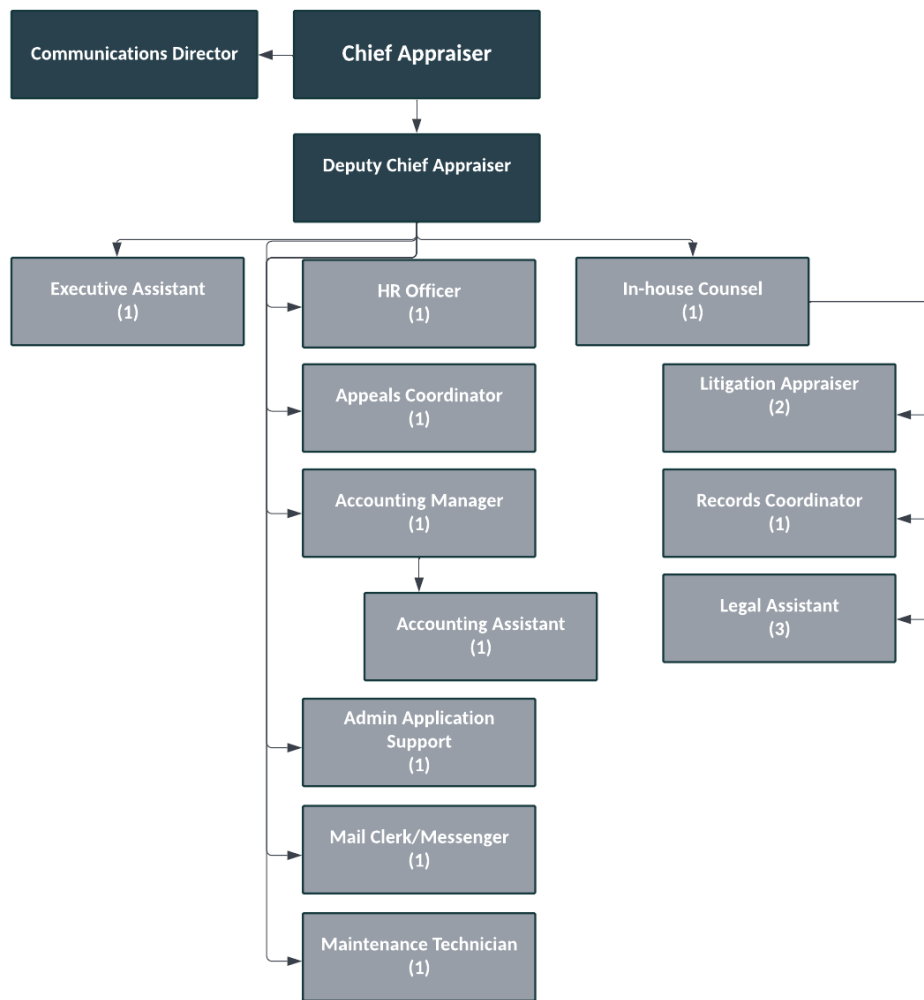
**Total Budget:**

Department	Number of Employees/ Appointed Members	2023 Budget	% of Total Budget
Travis CAD	153	\$ 23,813,033	92.72%
Travis Appraisal Review Board	100	\$ 1,121,995	4.37%
850 EAL Holding Corp.	-	\$ 748,838	2.92%
<b>Total Budget</b>	<b>253</b>	<b>\$ 25,683,866</b>	<b>100.00%</b>

**% of Total Budget  
by Department**



# Administration & Appeals



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Chief Appraiser	1	Exempt	\$ 240,000 - \$ 260,000	\$ 58,575 - \$ 62,234	\$ -
Deputy Chief Appraiser	1	22	\$ 200,936 - \$ 281,383	\$ 51,428 - \$ 66,147	\$ -
In-house Counsel	1	20	\$ 121,182 - \$ 169,681	\$ 36,836 - \$ 45,709	\$ 3,000
Communication Director	1	20	\$ 121,182 - \$ 169,681	\$ 36,836 - \$ 45,709	\$ -
Human Resource Officer	1	17	\$ 98,012 - \$ 137,243	\$ 32,596 - \$ 39,774	\$ -
Litigation Appraiser	2	16	\$ 92,118 - \$ 128,987	\$ 31,518 - \$ 38,264	\$ 8,400
Appeals Coordinator	1	12	\$ 79,521 - \$ 111,351	\$ 29,213 - \$ 35,037	\$ -
Accounting Manager	1	12	\$ 79,521 - \$ 111,351	\$ 29,213 - \$ 35,037	\$ -
Accounting Assistant	1	8	\$ 63,391 - \$ 88,766	\$ 26,262 - \$ 30,905	\$ -
Records Coordinator	1	6	\$ 56,328 - \$ 78,868	\$ 24,970 - \$ 29,094	\$ -
Admin Application Support	1	6	\$ 56,328 - \$ 78,868	\$ 24,970 - \$ 29,094	\$ -
Legal Assistant	3	6	\$ 56,328 - \$ 78,868	\$ 24,970 - \$ 29,094	\$ -
Executive Assistant	1	6	\$ 56,328 - \$ 78,868	\$ 24,970 - \$ 29,094	\$ -
Mail Clerk/Messenger	1	3	\$ 45,440 - \$ 63,629	\$ 22,978 - \$ 26,306	\$ -
Maintenance/Janitor	1	3	\$ 45,440 - \$ 63,629	\$ 22,978 - \$ 26,306	\$ -



## **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 informal 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, Deputy Chief Appraiser, Accounting Manager
Budget Planning Meetings	March 1	Chief Appraiser, Deputy Chief Appraiser, Accounting Manager, Division Directors
Certified Estimates	April 30	Chief Appraiser
Financial Audit	June 15	Deputy Chief Appraiser, Accounting Manager
Presentation Preliminary Budget	June 15	Chief Appraiser, Deputy Chief Appraiser, Accounting Manager
Appraisal Roll Certification	July 25	Chief Appraiser
Reappraisal Plan	September 15	Chief Appraiser
Budget Adoption	September 15	Chief Appraiser, Deputy Chief Appraiser, Accounting Manager
Division Priority Planning	September 15	Divisions Directors & Managers, Chief Appraiser, Deputy Chief Appraiser
Strategic Plan	October 15	Chief Appraiser, Deputy Chief Appraiser, Division Directors & Managers
Annual Report	November 1	Chief Appraiser, Deputy Chief Appraiser
Open Enrollment	November 1	HR
Legislative Tracking & Communications	Year Round	Chief Appraiser
Public Relations and community outreach	Year Round	Communications Officer
Mediations	Year Round	In-house Counsel, Litigation Appraisers
Settlement Conference	Year Round	In-house Counsel, Litigation Appraisers
Lawsuit Preparation	Year Round	In-house Counsel, Litigation Appraisers



## Administration and Appeals Goals

Dept.	2022-2023 Goal	Output Measure	Efficiency Measure
Administration & Appeals	Revitalize in-person outreach initiatives to enhance taxpayer understanding of the property tax system (Communications)	Conduct 12+ in person outreach events	Increased number of internal personnel trained as community spokespeople, increased number of website visits and taxpayers utilizing online portals
	Develop and implement a property owner toolkit (Communications)	Reach 5,000+ new property owners via paper and online versions of the toolkit	Number of lenders/title companies/realtors sharing our toolkit, number of website visits, number of paper versions distributed, decrease in late or incomplete exemption applications
	Re-establish relationships with government officials and entities for assistance promoting deadlines and taxpayer information (Communications)	Development of an updated email contact list with staff in charge of constituent services	Increase in local officials sharing TCAD resources and information via their own channels, number of website visits
	Improved comprehensibility of TravisTaxes.com (Communications)	Additional improvements, redesign, and rewrites to make the website more understandable and promotable	Website visits and shares
	Prepare and administer the District's annual operating budget by maximizing the accuracy of budgeted revenue and expenditure estimates, and effectively meeting the short and long-term needs of the District (Finance)	Prepare the District's preliminary budget and mail to the taxing jurisdictions by June 1st. Minimal changes from preliminary to adopted budget. Adoption of the annual budget by the statutory deadline of September 15th. Number of budget variance reports with a variance of less than 10%	Award by GFOA for Distinguished Budget Presentation
	Manage the annual financial audit and prepare a user friendly, understandable, and transparent Annual Comprehensive Financial Report for the taxing entities and property owners of Travis County (Finance)	Prepare the Comprehensive Annual Financial Report (CAFR) and present to the Board of Directors prior to June 15 <sup>th</sup> . Prepare a PAFR (Popular Annual Financial Report) that meets the GFOA requirements Number and type of financial information available on the TCAD website	Award by GFOA for Excellence in Financial Reporting  Award for Popular Annual Financial Report (PAFR) by GFOA Increase the number of financial documents on the District's website.
	Improve communication between new hires and their managers. (HR)	Send new hires communication surveys regarding their 1st month of employment. Greater ability to assess the needs of new hires and gain perspective into what they assumed the position was vs. what it is.	Reduce turnover, and increase retention.
	Effectively understand what motivates current employees and what can be improved. (HR)	Send surveys regarding benefits, workplace ideals, and compensation to assess what drives our staff to remain employed with the district.?	Reduce disciplinary actions, improve performance, and increase employee engagement.?
	Update HRIS system within ADP to facilitate digital policy acknowledgments, document signing, and tracking. (HR)	Improve employee tracking with a simple mass employee request system. The system is completely online to include 100% remote employees and improve record retrieval.	Reduce missing documents, increase staff participation, and minimize employee follow-up to acknowledge policies.



## Administration and Appeals Goals (Cont.)

Dept.	2022-2023 Goal	Output Measure	Efficiency Measure
Administration & Appeals	Increase lawsuit intake in-house in order to achieve greater savings to District Budget (Litigation)	Savings that occurs from non-referral to outside counsel	Overall savings resulting from non-referral of lawsuits to outside counsel
	Implement revolutionary offer exchange portal to help with resolution of lawsuits while increasing greater knowledge management cross department staff (Litigation)	Higher number of resolved lawsuits while decreasing the reduction in value from certified value	Use offer module to more easily observe offers exchanged between parties
	Refine litigation process through implementation of automation to reduce administrative time spent processing and executing lawsuits (Litigation)	The same or more lawsuits resolved as previous year with a decrease in labor overall	The amount of time spent processing and resolving each lawsuit

## 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 Awarded GFOA's Triple Crown Award for receiving awards on the annual budget, annual financial report, and popular annual financial report.
- 5 Received the IAAO Public Information Award
- 6 Successfully launched new TCAD website
- 7 Redesign of TravisTaxes.com postcards and website summary section to be more user friends and understandable
- 8 Redesigned the Notice of Appraised Value to provide information in a more concise and organized manner.
- 9 Converted onboarding to an online process, reducing new hire processing time.
- 10 Employee files were converted to an online format for storage and easy retrieval.
- 11 Implemented the Employee Navigator system to assist with open enrollment.
- 12 Conducted pilot-program of processing lawsuits in-house which resulted in significant savings to District Budget
- 13 Implemented True Prodigy Litigation module after creation and development of the product
- 14 Integrated litigation appraiser from commercial department to increase resolution of lawsuits





# Administration & Appeals

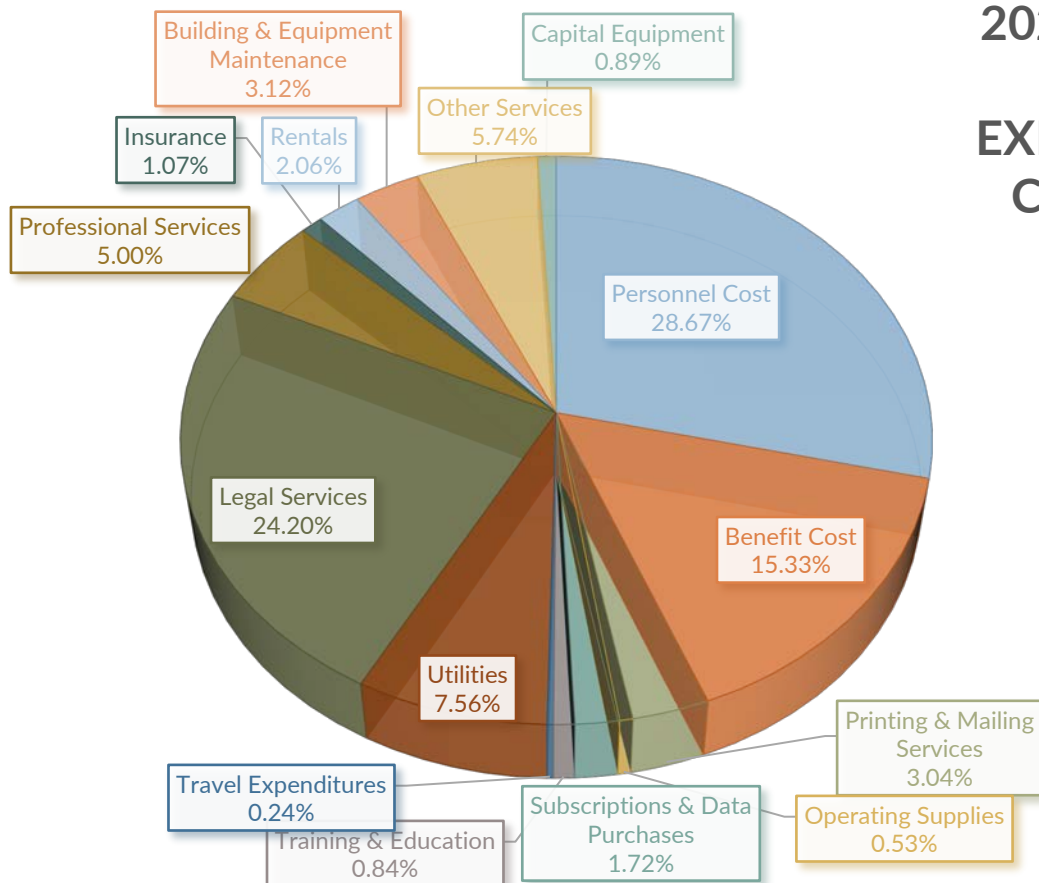
			Budget Category
GL Code	Description	GL Total	Total
	<b>Personnel Costs</b>		1,990,232
40101	Salaries	1,930,432	
40107	Overtime	15,000	
40119	Auto Allowance	19,800	
40108	Seasonal & Temporary	25,000	
	<b>Benefit Costs</b>		1,064,112
40111	Retirement (TCDRS)	180,941	
40128	Retirement Contribution (401(a) Plan)	45,011	
40130	529 Savings Plan	45,011	
40127	Deferred Compensation- 457 (b) matching	51,011	
40112	Health Insurance	522,207	
40129	Retiree Healthcare	118,946	
40113	Dental Insurance	47,730	
40114	Life Insurance	9,506	
40115	Disability Insurance	10,803	
40124	Long Term Care Insurance	3,600	
40110	Medicare	26,106	
40116	Employee Assistance Program	3,240	
	<b>Printing &amp; Mailing Services</b>		210,750
40210	Printing	33,150	
40211	Paper	25,000	
40212	Postage & Freight- In house	151,400	
40214	Shipping charges	1,200	
	<b>Operating Supplies</b>		36,500
40220	Operating Supplies	26,500	
40224	Furniture & Equipment- under \$1000	10,000	
	<b>Subscription &amp; Data Purchases</b>		119,740
40231	Books, Publications, Subscriptions & Databases	119,740	
	<b>Training &amp; Education</b>		58,040
40330	Training & Education	58,040	
	<b>Travel Costs</b>		16,950
40320	Travel/Meals/Lodging	16,950	
	<b>Utilities</b>		524,997
40410	Utilities	182,060	
40420	Telephone	226,937	
40430	Wireless Internet	50,000	
40440	Internet	66,000	



GL Code	Description	GL Total	Budget Category
			Total
	<b>Legal Services</b>		1,680,000
40510	Attorney & Court Costs	1,325,000	
40511	Legal & Attorney- Personnel	5,000	
40514	Expert Witness Costs	200,000	
40513	Arbitration Refunds	150,000	
	<b>Professional Services</b>		347,389
40530	Appraisal Services	188,750	
40540	Professional Services	92,474	
40520	Accounting & Audit	31,165	
40542	Payroll	35,000	
	<b>Insurance</b>		74,000
40710	Property Insurance	15,000	
40720	Liability Insurance	19,000	
40118	Unemployment Insurance	15,000	
40117	Workers Compensation	25,000	
	<b>Rentals</b>		143,070
40610	Rental Office Machines	137,070	
40611	Rental Storage Space	6,000	
	<b>Building &amp; Equipment Maintenance</b>		216,618
40630	Building Repair/Maintenance	125,148	
40631	Building Cleaning Service	72,120	
40620	Repair & Maintenance- Equipment	19,350	
	<b>Other Services</b>		398,550
40310	Dues & Memberships	8,550	
40241	Records Management	7,700	
40340	Advertising & Legal Notices	48,200	
40350	Employee Appreciation	40,000	
40351	Board of Directors	30,500	
40730	Security Services	250,000	
40760	Vehicle Fuel	1,800	
40761	Vehicle Maintenance	1,200	
40770	Bank Fees	10,000	
40780	Credit Card Fees	600	
	<b>Capital Equipment</b>		62,000
40910	Capital Expenditures	62,000	
	<b><u>Total</u></b>	<b><u>\$ 6,942,948</u></b>	<b><u>\$ 6,942,948</u></b>

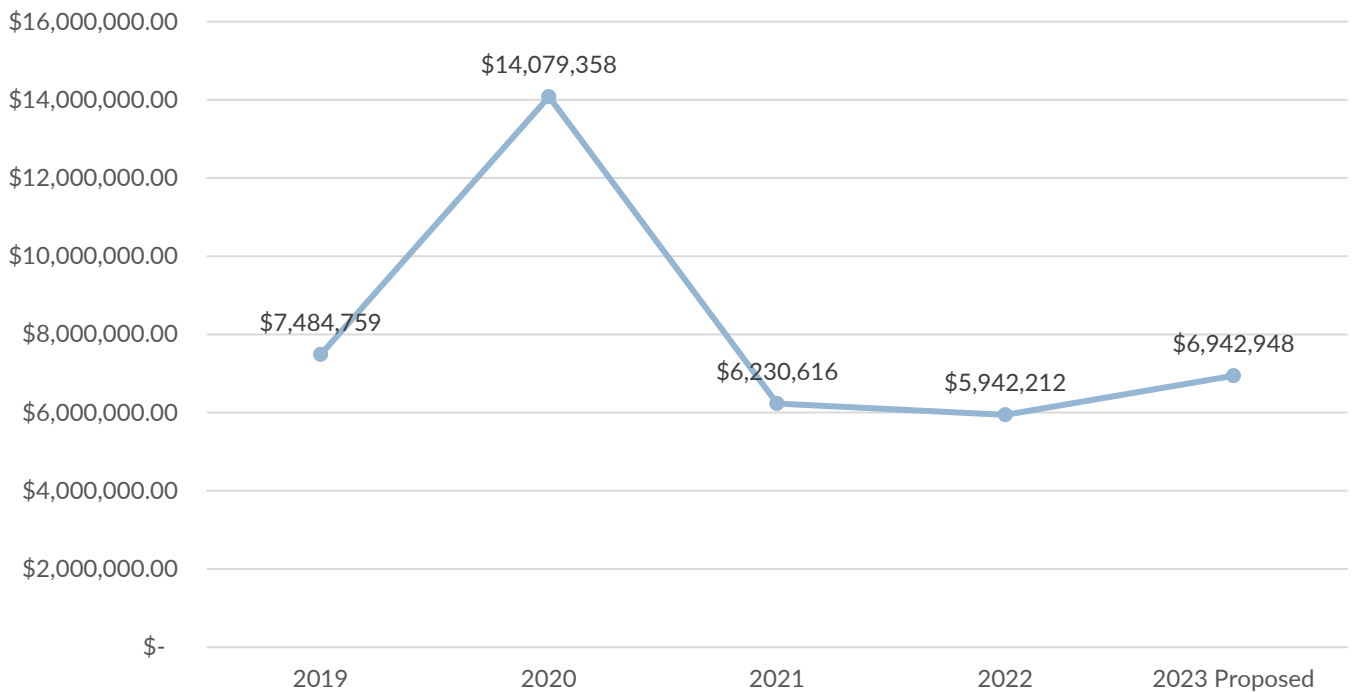


Budget Category	2023 Proposed Budget	2022 Adopted Budget	\$ Change (2023-2022)	% Change (2023-2022)	% of Total Budget
Personnel Cost	1,990,232	1,402,544	587,688	41.90%	28.67%
Benefit Cost	1,064,112	806,325	257,787	31.97%	15.33%
Printing & Mailing Services	210,750	414,850	(204,100)	-49.20%	3.04%
Operating Supplies	36,500	39,000	(2,500)	-6.41%	0.53%
Subscriptions & Data Purchases	119,740	252,756	(133,016)	-52.63%	1.72%
Training & Education	58,040	54,615	3,425	6.27%	0.84%
Travel Expenditures	16,950	10,750	6,200	57.67%	0.24%
Utilities	524,997	543,397	(18,400)	-3.39%	7.56%
Legal Services	1,680,000	948,500	731,500	77.12%	24.20%
Professional Services	347,389	349,498	(2,109)	-0.60%	5.00%
Insurance	74,000	77,000	(3,000)	-3.90%	1.07%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	143,070	161,570	(18,500)	-11.45%	2.06%
Building & Equipment Maintenance	216,618	259,384	(42,766)	-16.49%	3.12%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	398,550	365,470	33,080	9.05%	5.74%
Capital Equipment	62,000	256,553	(194,553)	-75.83%	0.89%
	<u>\$ 6,942,948</u>	<u>\$ 5,942,212</u>	<u>\$ 1,000,736</u>	<u>16.84%</u>	<u>100%</u>



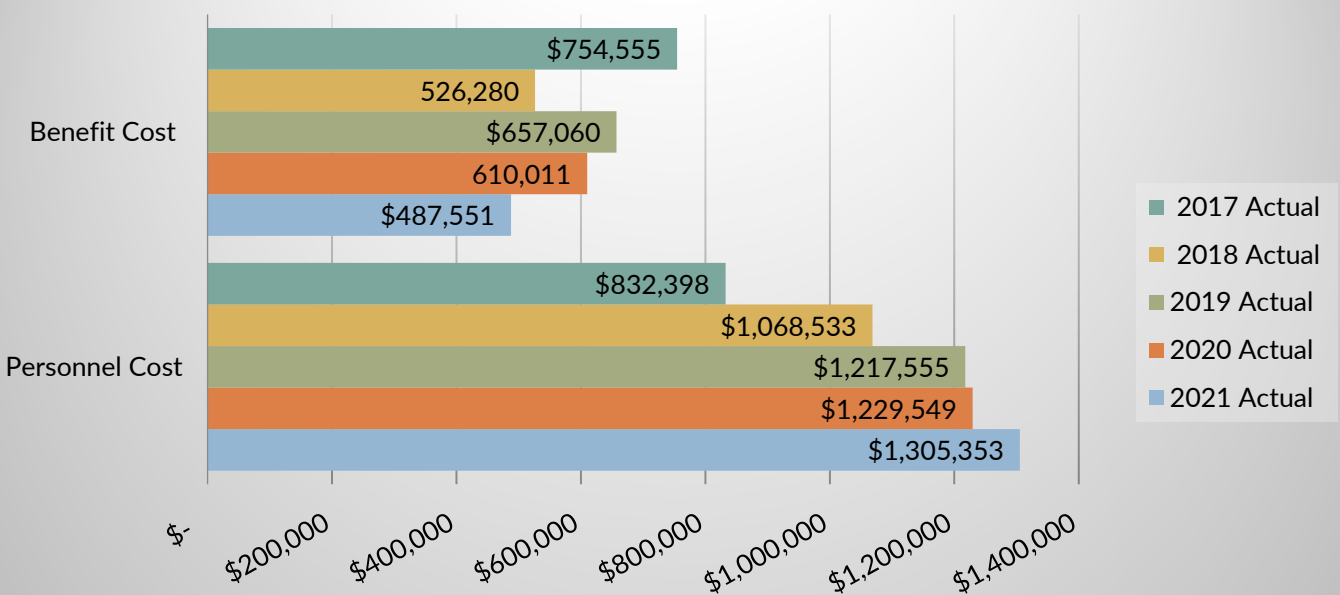
Budget Category	2023 Proposed Budget	2022 Final Budget	2021 Final Budget	2020 Final Budget	2019 Final Budget
Personnel Cost	1,990,232	1,402,544	1,287,949	1,245,872	1,278,897
Benefit Cost	1,064,112	806,325	491,035	603,507	639,389
Printing & Mailing Services	210,750	414,850	239,650	274,100	411,772
Operating Supplies	36,500	39,000	30,500	103,600	73,950
Subscriptions & Data Purchases	119,740	252,756	285,456	278,430	64,223
Training & Education	58,040	54,615	25,565	9,235	108,230
Travel Expenditures	16,950	10,750	11,250	26,250	48,850
Utilities	524,997	543,397	586,200	383,760	311,280
Legal Services	1,680,000	948,500	2,134,563	2,240,000	2,561,500
Professional Services	347,389	349,498	246,540	292,815	317,038
Insurance	74,000	77,000	82,750	63,500	65,700
Aerial Photography	-	-	-	-	-
Rentals	143,070	161,570	149,850	127,340	476,920
Building & Equipment Maintenance	216,618	259,384	213,151	265,830	213,360
Software Maintenance	-	-	-	-	-
Other Services	398,550	365,470	281,975	196,135	427,850
Capital Equipment	62,000	256,553	164,182	7,968,983	485,800
<b>Total</b>	<b>\$ 6,942,948</b>	<b>\$ 5,942,212</b>	<b>\$ 6,230,616</b>	<b>\$ 14,079,358</b>	<b>\$ 7,484,759</b>
\$ Increases from Previous Year	1,000,736	(288,404)	(7,848,742)	6,594,599	213,703
% Increase from Previous Year	16.84%	-4.63%	-55.75%	88.11%	3.99%

## Administration & Appeals Budget

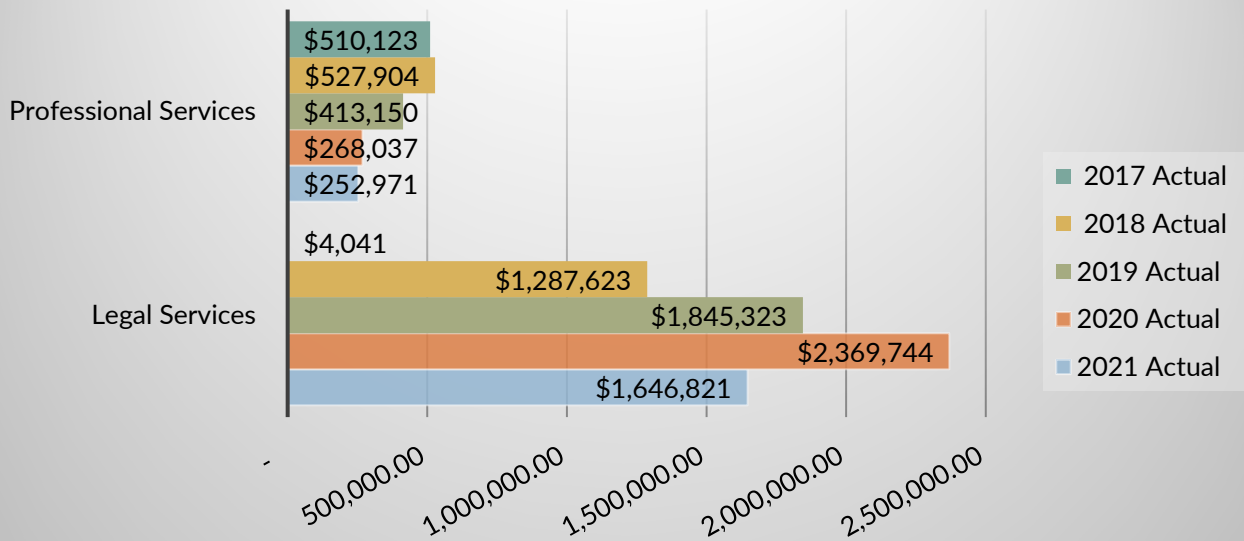


Budget Category	2021 Actual	2020 Actual	2019 Actual	2018 Actual	2017 Actual
Personnel Cost	\$ 1,305,353	\$ 1,229,549	\$ 1,217,555	\$ 1,068,533	\$ 832,398
Benefit Cost	487,550.78	610,011	657,060	526,280	754,555
Printing & Mailing Services	188,470.36	274,031	428,312	193,619	128,957
Operating Supplies	35,217.89	96,294	63,611	77,798	13,016
Subscriptions & Data Purchases	286,344.85	77,187	67,424	99,635	26,937
Training & Education	18,327.93	19,975	59,375	57,704	100,343
Travel Expenditures	9,396.93	26,052	32,008	51,699	53,302
Utilities	545,350.97	491,260	290,116	188,323	181,557
Legal Services	1,646,820.77	2,369,744	1,845,323	1,287,623	4,041
Professional Services	252,970.65	268,037	413,150	527,904	510,123
Insurance	60,584.05	70,093	56,435	62,661	62,570
Aerial Photography	-	-	-	-	-
Rentals	127,683.24	136,340	477,840	133,126	55,116
Building & Equipment Maintenance	201,470.12	252,787	221,590	134,819	86,422
Software Maintenance	-	-	-	-	-
Other Services	252,773.10	178,287	412,320	245,627	207,279
Capital Equipment	79,483.63	107,509	164,591	157,754	91,652
	<u>\$ 5,497,798</u>	<u>\$ 6,207,156</u>	<u>\$ 6,406,709</u>	<u>\$ 4,813,106</u>	<u>\$ 3,108,270</u>
\$ Increase (Decrease) from Prior Yr.	(709,358)	(199,552)	1,593,603	1,704,836	(678,480)
% Increase (Decrease) from Prior Yr.	-11.07%	-3.11%	33.11%	54.85%	-17.92%

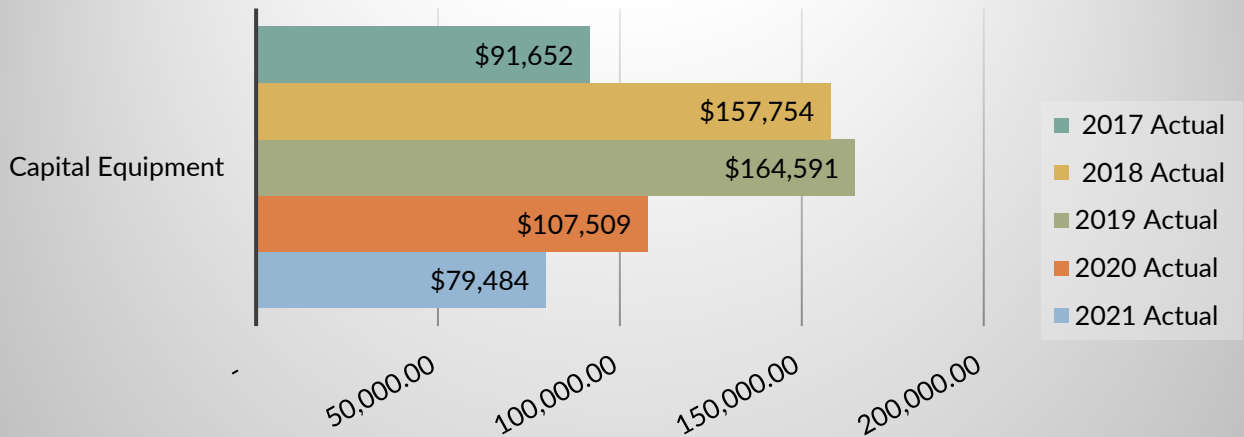
## Personnel & Benefits Historical Actuals



## Legal & Professional Services Historical Actuals



## Capital Equipment Historical Actuals



## Personnel Comparison:

Position	2023 Budget	2022 Budget	Net Change
Chief Appraiser	1	1	-
Deputy Chief Appraiser	1	0	1
Deputy Chief of Operations	0	1	(1)
Deputy Chief of Intergovernmental Relations	0	1	(1)
In-house Counsel	1	1	-
Communications Director	1	1	-
Human Resources Officer	1	1	-
Litigation Appraiser <sup>(1)</sup>	2	0	2
Appeals Coordinator	1	1	-
Accounting Manager	1	0	1
Accounting Assistant	1	2	(1)
Records Coordinator	1	1	-
Admin Application Support <sup>(2)</sup>	1	0	1
Executive Assistant	1	0	1
Administrative Assistant	0	1	(1)
Legal Assistant	3	2	1
Mail Clerk/Messenger	1	1	-
Maintenance/Janitor	1	1	-
<b><u>Total Net Change</u></b>	<b><u>18</u></b>	<b><u>15</u></b>	<b><u>3</u></b>

- (1) 1 Litigation Appraisal position was previously in the Commercial/BPP department budget and was moved to the Admin/Appeals budget in 2023
- (2) Admin application support was previously in the IT department budget and was moved to the Admin/Appeals budget in 2023

## Local Government Code 140.0045 Required Public Notice Comparisons:

Required Public Notice	2023 Budget	2022 Budget	2021 Actual
Property Tax Benefits	8,000	8,000	10,715
Property Tax Protest & Appeals Procedures	8,000	8,000	3,527
Notice of Public Budget Hearing	3,600	3,600	3,527
<b><u>Total</u></b>	<b><u>\$ 19,600</u></b>	<b><u>\$ 19,600</u></b>	<b><u>\$ 17,769</u></b>

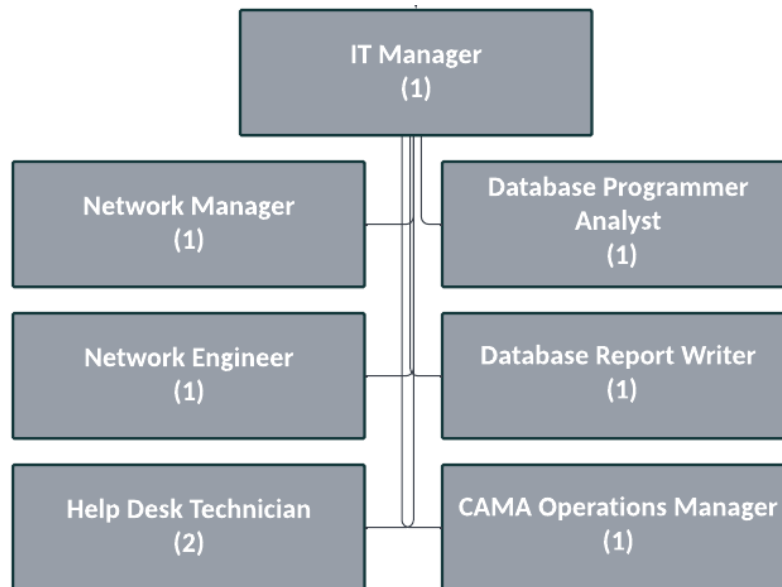
## Local Government Code 140.0045 Expenditures to Influence the Outcome of Legislation:

	2023 Budget	2022 Budget	2021 Actual
TASB Membership Dues	500	150	150
Legislative Consulting Services	-	60,000	-
<b><u>Total</u></b>	<b><u>\$ 500</u></b>	<b><u>\$ 60,150</u></b>	<b><u>\$ 150</u></b>





## Information Technology



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Information Technology Manager	1	15	\$ 86,629 - \$ 121,317	\$ 30,514 - \$ 36,860	\$ -
Network Manager	1	19	\$ 109,754 - \$ 153,687	\$ 34,745 - \$ 42,783	\$ -
Database Programmer Analyst	1	12	\$ 79,521 - \$ 111,351	\$ 29,213 - \$ 35,037	\$ -
Database Report Writer	1	12	\$ 79,521 - \$ 111,351	\$ 29,213 - \$ 35,037	\$ -
Network Engineer	1	12	\$ 79,521 - \$ 111,351	\$ 29,213 - \$ 35,037	\$ -
CAMA Operations Manager	1	12	\$ 79,521 - \$ 111,351	\$ 29,213 - \$ 35,037	\$ -
Help Desk Technician	2	4	\$ 46,833 - \$ 65,579	\$ 23,233 - \$ 26,662	\$ -



## **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 Manager, Deputy Chief Appraiser
PTAD Sales Submission	January 31	IT Manager, CAMA Operations Manager
Application Mailing	February 1	CAMA Operations Manager
Equipment replacement & upgrades	February 28	IT Manager, Network Manager
Notice of Appraised Value Mailing	March 22	IT Manager, CAMA Operations Manager
Certification Processing	July 19	IT Manager, CAMA Operations Manager
PTAD EARS Submission	September 1	IT Manager, CAMA Operations Manager
Division Priority Planning	September 15	IT Manager, Deputy Chief Appraiser
NCOA/CASS Updates	Quarterly	CAMA Operations Manager
Supplement Processing	Monthly	IT Manager, CAMA Operations Manager



## Information Technology Goals

Dept.	2022-2023 Goal	Output Measure	Efficiency Measure
Information Technology Department	Streamline the current Onboarding and Offboarding Process to IT Department	Completion of a process that flows from HR to IT automatically	Easier and effective onboarding/offboarding with a completed checklist of required items based on position and department
	Enhance our Emergency Response to other internal departments	Successful deployment of communication tool to all management staff	Communications to entire district is distributed seamlessly. All management will receive the same information once an emergency event takes place.
	Update operating systems on all servers	Execution of all required updates	Any updates in newest releases will be applied for more reliable server operation.
	Automating the failover between AT&T and Spectrum internet services when needed	Successful implementation of automation to switchover to contingency ISP.	Decreasing downtime if the primary ISP fails for any reason. The cutover will automatically switch if we need the contingency up and going.
	Update refreshable spreadsheets for ease of use and to prevent system crashes	Completion of script rewrites for optimization.	Better user experience for users of the refreshable spreadsheets. Optimization will decrease crashes will working with the spreadsheets.

## Information Technology Accomplishments

- 1 Replaced and upgraded iPad devices for 2022-2023 Field Season.
- 2 Completed the Office Exchange365 migration, successfully moving Microsoft items to the cloud.
- 3 Upgraded CISCO Access Points for continuous Wi-Fi throughout the office.
- 4 Increased battery duration on UPS in case of unexpected power outage.
- 5 Completed Duo deployment requiring all staff to complete two-factor authentication for extra security.



# Information Technology

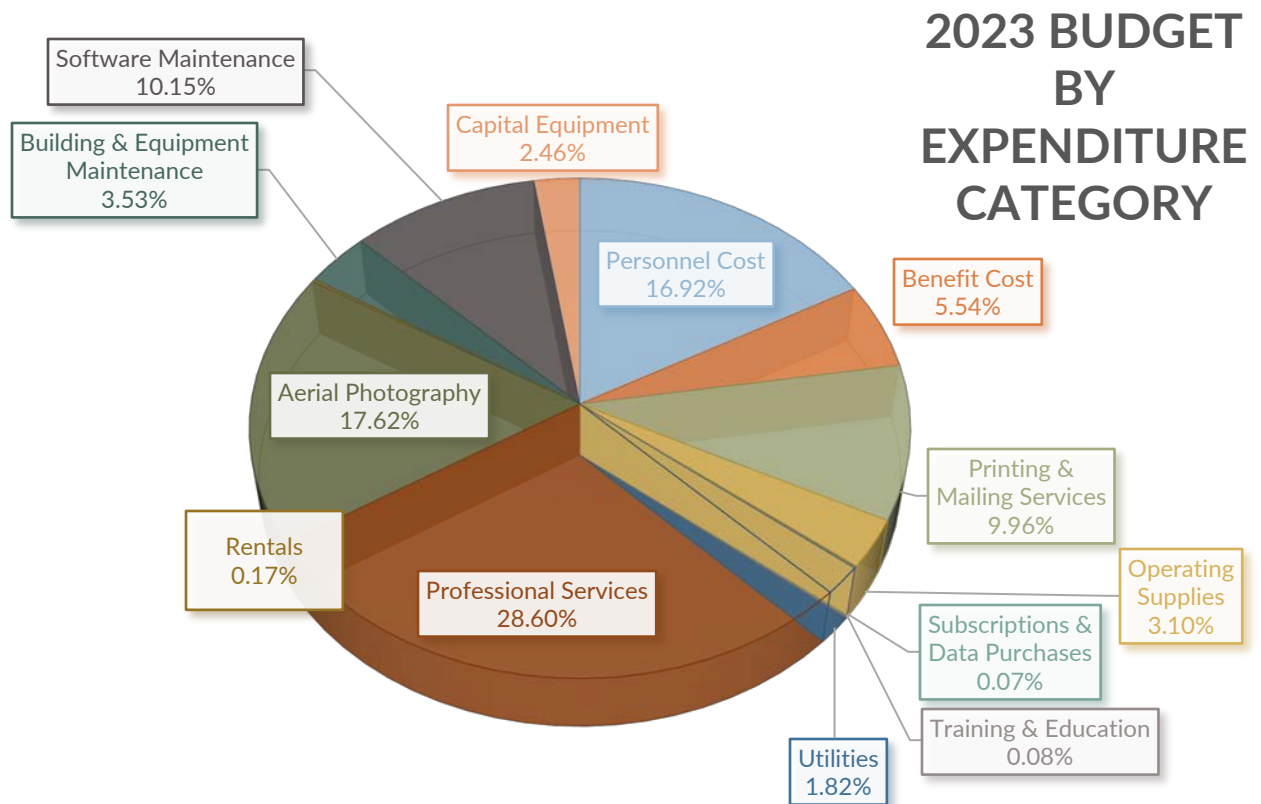
GL Code	Description	GL Total	Budget Category Total
	<b>Personnel Costs</b>		770,470
40101	Salaries	760,470	
40107	Overtime	10,000	
	<b>Benefit Costs</b>		252,418
40111	Retirement (TCDRS)	76,427	
40128	Retirement (401(a) Plan)	19,012	
40130	529 Savings Plan	19,012	
40127	Deferred Compensation (457(b) Matching Funds)	19,012	
40112	Health Insurance	94,314	
40113	Dental Insurance	3,436	
40114	Life Insurance	4,015	
40115	Disability Insurance	4,563	
40124	Long Term Care Insurance	1,600	
40110	Medicare	11,027	
	<b>Printing &amp; Mailing Services</b>		453,519
40210	Printing	194,200	
40213	Postage & Freight- Special Services	259,319	
	<b>Operating Supplies</b>		141,000
40220	Operating Supplies	17,500	
40222	Operating Supplies- Equipment	95,500	
40223	Operating Supplies- Software	28,000	
	<b>Subscription &amp; Data Purchases</b>		3,100
40231	Books, Publications, Subscriptions & Databases	3,100	
	<b>Training &amp; Education</b>		3,750
40330	Training & Education	3,750	
	<b>Utilities</b>		82,800
40440	Internet	82,800	
	<b>Professional Services</b>		1,302,500
40540	Professional Services	1,302,500	
	<b>Aerial Photography</b>		802,297
40741	Aerial Photography	802,297	
	<b>Rentals</b>		7,800
40611	Rental Storage Space	7,800	
	<b>Building &amp; Equipment Maintenance</b>		160,700
40620	Repair & Maintenance- Equipment	160,700	
	<b>Software Maintenance</b>		462,100
40640	Software Maintenance	462,100	



<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category Total</u>
	<b>Other Services</b>		45
40310	Dues & Memberships	45	
	<b>Capital Equipment</b>		111,931
40910	Capital Expenditures	111,931	
	<b><u>Total</u></b>	<b><u>\$ 4,554,430</u></b>	<b><u>\$ 4,554,430</u></b>

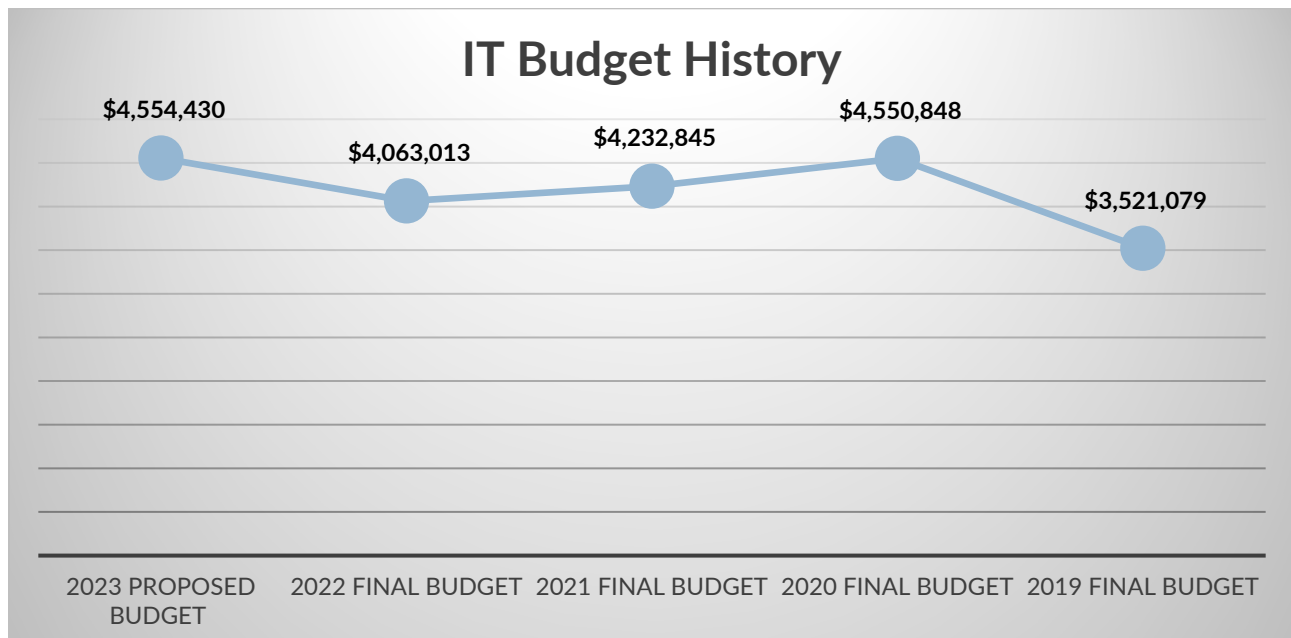


Budget Category	2023 Proposed Budget	2022 Adopted Budget	\$ Change (2023-2022)	% Change (2023-2022)	% of Total Budget
Personnel Cost	770,470	946,616	(176,146)	-18.61%	16.92%
Benefit Cost	252,418	363,099	(110,681)	-30.48%	5.54%
Printing & Mailing Services	453,519	435,200	18,319	4.21%	9.96%
Operating Supplies	141,000	109,785	31,215	28.43%	3.10%
Subscriptions & Data Purchases	3,100	3,100	-	0.00%	0.07%
Training & Education	3,750	5,500	(1,750)	-31.82%	0.08%
Travel Expenditures	-	-	-	0.00%	0.00%
Utilities	82,800	80,750	2,050	2.54%	1.82%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	1,302,500	999,371	303,129	30.33%	28.60%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	802,297	442,297	-	0.00%	17.62%
Rentals	7,800	7,800	-	0.00%	0.17%
Building & Equipment Maintenance	160,700	144,500	16,200	11.21%	3.53%
Software Maintenance	462,100	515,735	(53,635)	-10.40%	10.15%
Other Services	45	90	(45)	-50.00%	0.00%
Capital Equipment	111,931	9,170	102,761	1120.62%	2.46%
	<u>\$ 4,554,430</u>	<u>\$ 4,063,013</u>	<u>\$ 131,417</u>	<u>3.23%</u>	<u>100%</u>



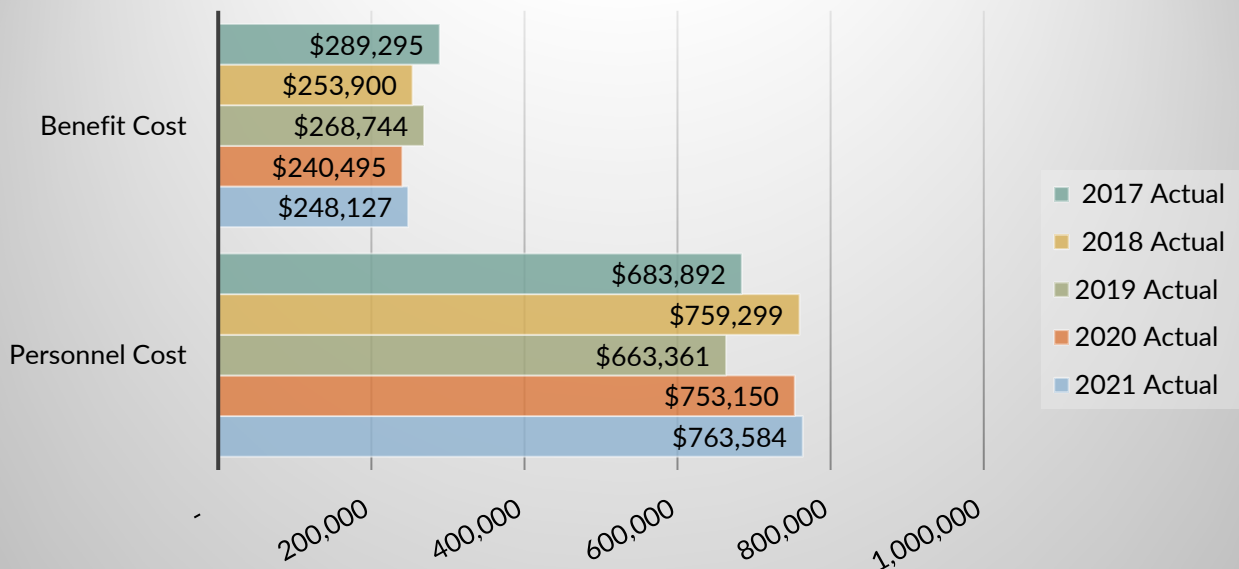


Budget Category	2023 Proposed Budget	2022 Final Budget	2021 Final Budget	2020 Final Budget	2019 Final Budget
Personnel Cost	770,470	946,616	748,321	737,477	699,360
Benefit Cost	252,418	363,099	313,350	240,550	289,268
Printing & Mailing Services	453,519	435,200	429,750	307,254	245,620
Operating Supplies	141,000	109,785	192,800	313,149	204,121
Subscriptions & Data Purchases	3,100	3,100	3,240	1,040	1,390
Training & Education	3,750	5,500	5,500	5,500	12,000
Travel Expenditures	-	-	-	-	-
Utilities	82,800	80,750	82,579	89,475	80,245
Legal Services	-	-	-	-	-
Professional Services	1,302,500	999,371	1,060,516	1,064,071	532,730
Insurance	-	-	-	-	-
Aerial Photography	802,297	442,297	442,297	524,594	442,297
Rentals	7,800	7,800	11,000	7,800	10,800
Building & Equipment Maintenance	160,700	144,500	106,535	108,101	135,513
Software Maintenance	462,100	515,735	600,347	584,438	557,328
Other Services	45	90	90	90	135
Capital Equipment	111,931	9,170	236,520	567,309	310,274
	<u>\$ 4,554,430</u>	<u>\$ 4,063,013</u>	<u>\$ 4,232,845</u>	<u>\$ 4,550,848</u>	<u>\$ 3,521,079</u>
\$ Increases from Previous Year	491,417	(169,832)	(318,003)	1,029,768	(357,647)
% Increase from Previous Year	12.09%	-4.01%	-6.99%	29.25%	-9.22%

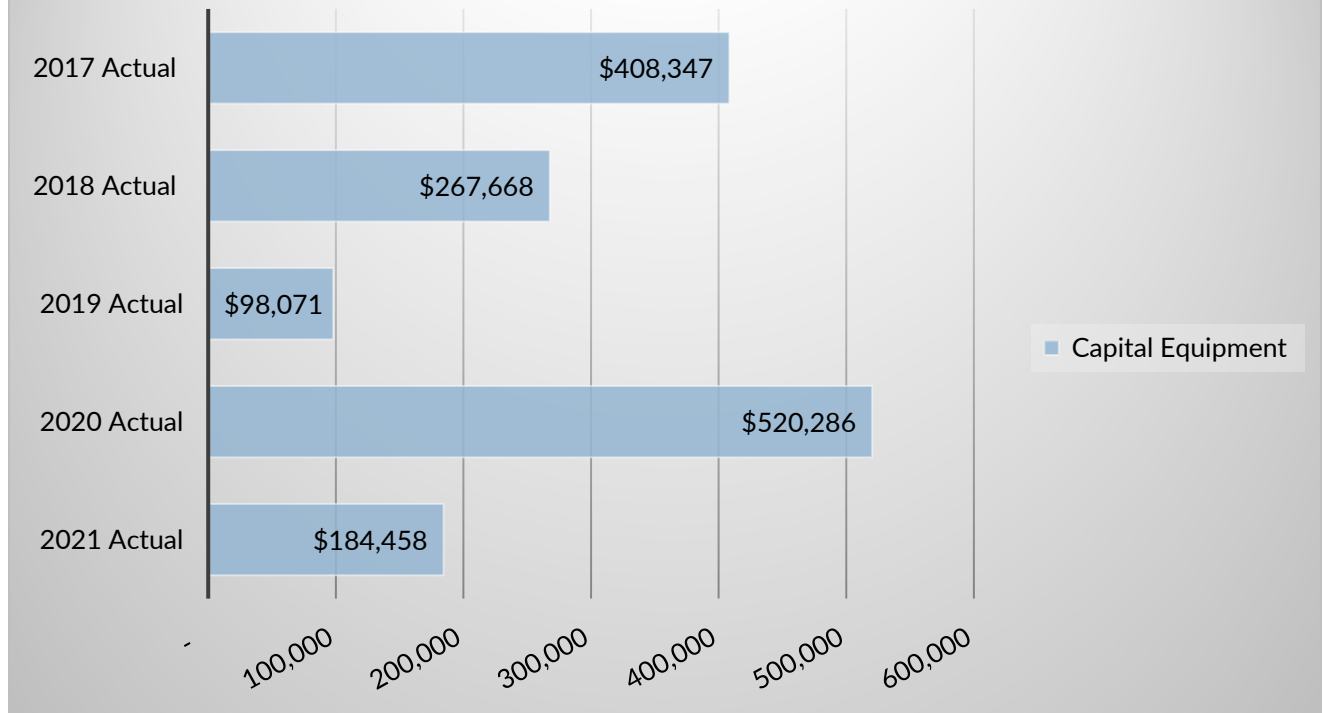


Budget Category	2021 Actual	2020 Actual	2019 Actual	2018 Actual	2017 Actual
Personnel Cost	763,584	753,150	663,361	759,299	683,892
Benefit Cost	248,127	240,495	268,744	253,900	289,295
Printing & Mailing Services	430,803	333,350	241,910	279,344	255,035
Operating Supplies	109,734	311,425	201,476	106,650	142,112
Subscriptions & Data Purchases	3,288	1,725	1,762	829	63
Training & Education	2,219	4,097	6,337	4,208	6,072
Travel Expenditures	-	-	-	-	-
Utilities	80,961	84,450	64,774	35,593	30,619
Legal Services	-	-	-	-	-
Professional Services	783,591	1,063,605	415,020	329,950	113,103
Insurance	-	-	-	-	-
Aerial Photography	442,297	527,960	442,297	546,609	-
Rentals	7,626	7,706	9,866	10,856	10,308
Building & Equipment Maintenance	96,286	107,614	140,568	99,341	52,094
Software Maintenance	587,718	596,998	511,294	551,025	1,206,626
Other Services	45	45	45	45	45
Capital Equipment	184,458	520,286	98,071	267,668	408,347
	<u><u>3,740,736</u></u>	<u><u>4,552,906</u></u>	<u><u>\$ 3,065,523</u></u>	<u><u>\$ 3,245,318</u></u>	<u><u>\$ 3,197,610</u></u>
\$ Increase (Decrease) from Prior Yr.	(812,170)	1,487,383	(179,795)	47,708	(1,618,288)
% Increase (Decrease) from Prior Yr.	-17.84%	48.52%	-5.54%	1.49%	-33.60%

## Personnel & Benefits Historical Actuals



## Capital Equipment Historical Actuals



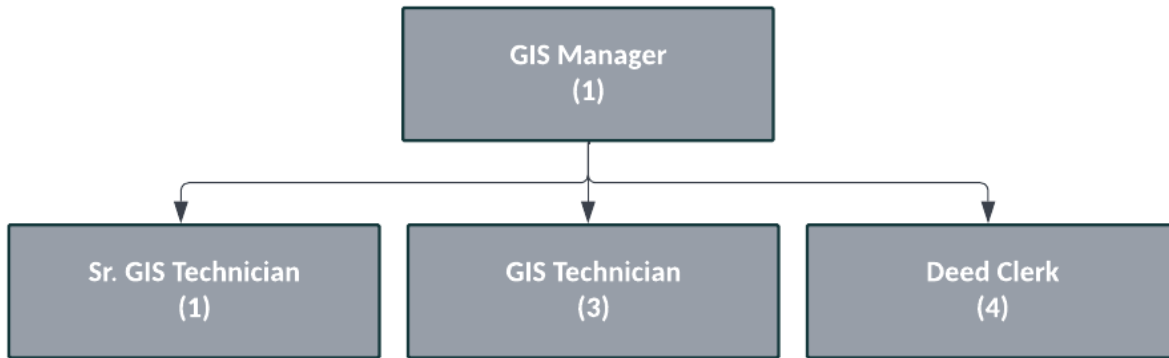
### Personnel Comparison:

Position	2023 Budget	2022 Budget	Net Change
Information Technology Manager	1	1	-
Network Manager	1	1	-
Data Visualization Analyst	0	0	-
Database Programmer	1	3	(2)
Database Report Writer	1	0	1
Network Engineer	1	0	1
CAMA Operations Manager	1	1	-
Help Desk Application Support	0	1	(1)
Sr. Help Desk Technician	0	1	(1)
Help Desk Technician	2	1	1
GIS/PACS Technician	0	1	(1)
Deed Clerk	0	2	(2)
<b><u>Total Net Change</u></b>	<b><u>8</u></b>	<b><u>12</u></b>	<b><u>(4)</u></b>

(1) GIS moved out of IT department in 2023 budget



# Geographic Information Systems (GIS)



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
GIS Manager	1	15	\$ 86,629 - \$ 121,317	\$ 30,514 - \$ 36,860	\$ -
Sr. GIS Technician	1	6	\$ 56,328 - \$ 78,868	\$ 24,970 - \$ 29,094	\$ -
GIS Technician	3	4	\$ 46,833 - \$ 65,579	\$ 23,233 - \$ 26,662	\$ -
Deed Clerk	4	2	\$ 37,835 - \$ 53,003	\$ 21,586 - \$ 24,361	\$ -



## Mission Statement

The mission of the Geographic Information Systems (GIS) department, which includes the mapping staff and the data entry staff, is to create new real property accounts and maintain ownership, mailing address and taxing entities on the existing property accounts in an efficient and effective manner.

## Key Responsibilities

The GIS department function is to setup new real estate accounts as recorded on subdivision plats, condominium declarations and deed records recorded at the Travis County clerk's office. It is also the responsibility of the GIS department to maintain current ownership and mailing addresses on these properties. Ownership records are recorded and received from the Travis County Clerk and District Clerk offices. Mailing address changes are received from the property owners and the United States Postal Service. It is also the GIS department's responsibility to maintain current taxing entity records. The annexation and de-annexation information is received from the various taxing entities.

## Key Tasks & Deadlines

Tasks	Deadline	Key Players
Subdivisions Plats	March 31	GIS Technicians
Condominiums Declarations	March 31	GIS Technicians
Annexations, De-annexations	March 31	GIS Technicians
Splits/Merges	March 31	GIS Technicians, Deed Clerks
Entity Records	July 10	GIS Technicians
Division Priority Planning	September 15	GIS Manager, Deputy Chief Appraiser
Deed Processing	Year Round	Deed Clerks
Future Year Layer	Year Round	GIS Technicians, Deed Clerks
Addressing	Year Round	Deed Clerks
Pace Program	Year Round	Deed Clerks
Prorating	Year Round	GIS Technicians, Deed Clerks



## GIS Goals

Dept.	2022-2023 Goal	Output Measure	Efficiency Measure
GIS Department	Improve the mass create system in CAMA system to process new subdivisions and new condominiums more efficiently.	Number of new subdivisions & new condos processed through mass create process	Successful completion by end of March
	Refine automated workflow within Just Appraised to process splits, straight transfers, and mergers	Number of splits, merges, and transfers process through Just Appraised	Successful completion by end of February
	Create a process in CAMA System to mass updated for annexations and de-annexations	Number of annexations & deannexations processed	Successful completion by end of mid- April
	Create a process in CAMA system to process future year transactions including splits, merges, transfers, new subs and new condos	Number of tasks completed in future year layer	Begin processed next year transactions in early April

## GIS Accomplishments

- 1 Completed 301 Subdivision Plats which created 6,874 lots in True Prodigy
- 2 Completed 393 Condominium Declarations which created 2,768 units in True Prodigy
- 3 Assisted in implementation of our Mass Create process to process subdivisions and condos more efficiently
- 4 Completed the 588 splits, 139 merges and/or acreage corrections in True Prodigy
- 5 Assisted in implementation of compressing our Data Shapefiles into True Prodigy



## Geographic Information Systems (GIS)

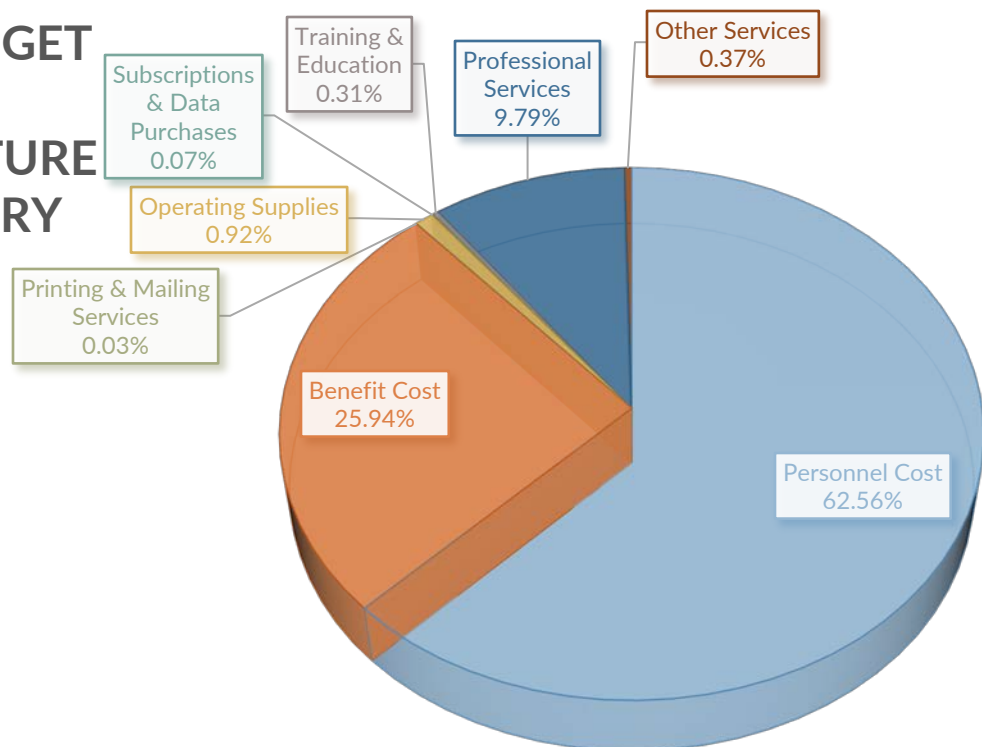
<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category Total</u>
	<b>Personnel Costs</b>		509,721
40101	Salaries	494,721	
40107	Overtime	15,000	
	<b>Benefit Costs</b>		211,344
40111	Retirement (TCDRS)	49,719	
40128	Retirement (401(a) Plan)	12,368	
40130	529 Savings Plan	12,368	
40127	Deferred Compensation (457(b) Matching Funds)	12,368	
40112	Health Insurance	106,103	
40113	Dental Insurance	3,865	
40114	Life Insurance	2,612	
40115	Disability Insurance	2,968	
40124	Long Term Care Insurance	1,800	
40110	Medicare	7,173	
	<b>Printing &amp; Mailing Services</b>		250
40210	Printing	250	
	<b>Operating Supplies</b>		7,500
40220	Operating Supplies	7,500	
	<b>Subscription &amp; Data Purchases</b>		600
40231	Books, Publications, Subscriptions & Databases	600	
	<b>Training &amp; Education</b>		2,500
40330	Training & Education	2,500	
	<b>Professional Services</b>		79,800
40540	Professional Services	79,800	
	<b>Other Services</b>		3,000
40750	Deed Copies	3,000	
	<b><u>Total</u></b>	<b>\$ 814,715</b>	<b>\$ 814,715</b>



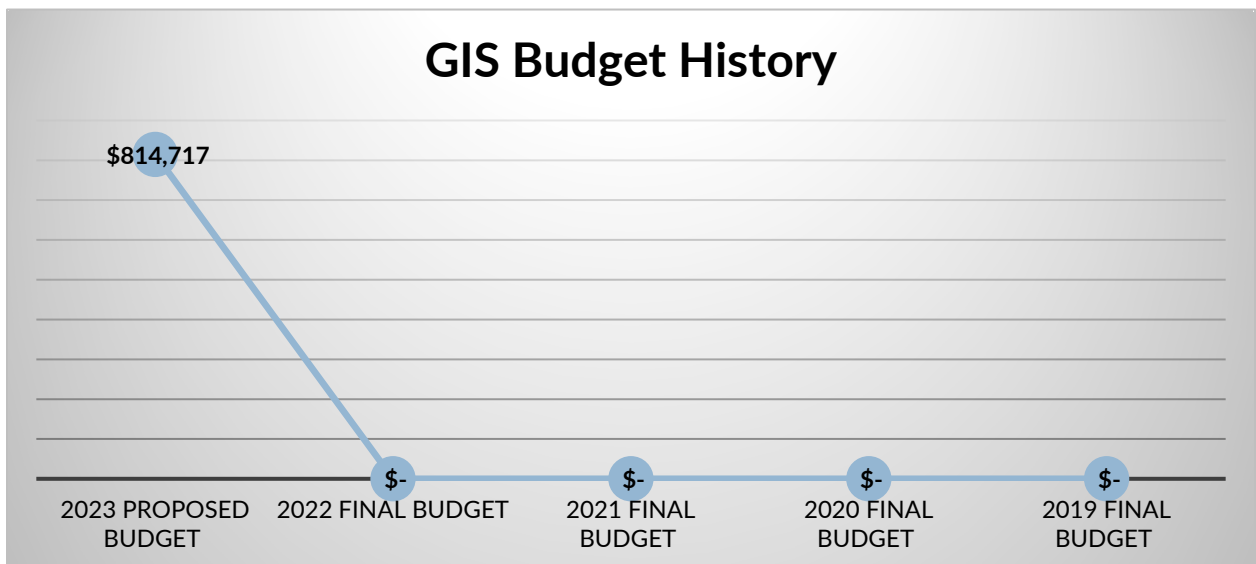


Budget Category	2023 Proposed Budget	2022 Adopted Budget	\$ Change (2023-2022)	% Change (2023-2022)	% of Total Budget
Personnel Cost	509,721	-	509,721	0.00%	62.56%
Benefit Cost	211,344	-	211,344	0.00%	25.94%
Printing & Mailing Services	250	-	250	0.00%	0.03%
Operating Supplies	7,500	-	7,500	0.00%	0.92%
Subscriptions & Data Purchases	600	-	600	0.00%	0.07%
Training & Education	2,500	-	2,500	0.00%	0.31%
Travel Expenditures	-	-	-	0.00%	0.00%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	79,800	-	79,800	0.00%	9.79%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	3,000	-	3,000	0.00%	0.37%
Capital Equipment	-	-	-	0.00%	0.00%
	<u>\$ 814,715</u>	<u>\$ -</u>	<u>\$ 814,715</u>	<u>0.00%</u>	<u>100%</u>

## 2023 BUDGET BY EXPENDITURE CATEGORY



Budget Category	2023 Proposed Budget	2022 Final Budget	2021 Final Budget	2020 Final Budget	2019 Final Budget
Personnel Cost	509,721	-	-	-	-
Benefit Cost	211,346	-	-	-	-
Printing & Mailing Services	250	-	-	-	-
Operating Supplies	7,500	-	-	-	-
Subscriptions & Data Purchases	600	-	-	-	-
Training & Education	2,500	-	-	-	-
Travel Expenditures	-	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	79,800	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	3,000	-	-	-	-
Capital Equipment	-	-	-	-	-
	<u>\$ 814,717</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ Increases from Previous Year	814,717	-	-	-	-
% Increase from Previous Year	100.00%	0.00%	0.00%	0.00%	0.00%



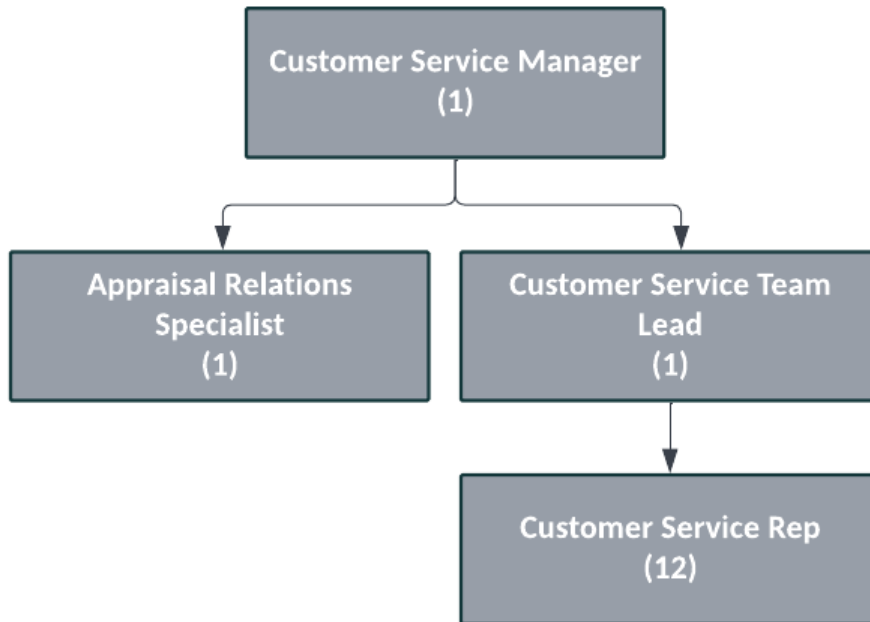
**Personnel Comparison:**

Position	2023 Budget	2022 Budget	Net Change
GIS Manager	1	-	1
Sr. GIS Technician	1	-	1
Gis Technician	3	-	3
Deed Clerk	4	-	4
<b><u>Total Net Change</u></b>	<b><u>9</u></b>	<b><u>0</u></b>	<b><u>9</u></b>

(1) GIS Department was moved out of the IT department in the 2023 budget.



## Customer Service



	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Customer Service Manager	1	15	\$ 86,629 - \$ 121,317	\$ 30,514 - \$ 36,860	\$ -
Customer Service Team Lead	1	9	\$ 67,801 - \$ 94,930	\$ 27,069 - \$ 32,033	\$ -
Appraisal Relations Specialist	1	6	\$ 56,328 - \$ 78,868	\$ 24,970 - \$ 29,094	\$ 8,400
Customer Service Representative	3	3	\$ 45,440 - \$ 63,629	\$ 22,978 - \$ 26,306	\$ -
Customer Service Representative	9	2	\$ 37,835 - \$ 53,003	\$ 21,586 - \$ 24,361	\$ -



## 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.

## Key Tasks & Deadlines

Tasks	Deadline	Key Players
Division Priority Planning	September 15	Customer Service Manager, Deputy Chief Appraiser
Mailing Address Corrections	Year Round	Customer Service Representatives
Customer Contact (phone calls, walk-ins)	Year Round	Customer Service Representatives



## Customer Service Goals

Dept.	2022-2023 Goal	Output Measure	Efficiency Measure
Customer Service Department	Audt Exemption Reports	20/hr - Obit Report, 15/hs - DMA Report, 10/hr - JA mutliple address report, 15/hr - Travis County Auditor Report	Error rate below 1.5% to meet quality/quanity standards
	Processing Applications Timely	10/hr - Disabled Veteran, 5/hr - Absolutes, 9/hr - Historics	Error rate below 1.5% to meet quality/quanity standards
	Public Contact	20/hr - Phone Calls, 13/hr - Chat, 7/hr - Counter, 20/hr - email	Error rate below 1.5% to meet quality/quanity standards
	Appeals	Exemption Hearings	Review exemption related hearings prior to formal. Create evidence timely in accordance with the Texas Proeprty Tax Code. 100% general resolution

## Customer Service Accomplishments

- 1 Processed 25,885 JA applications and roughly 7,218 paper applications from 12/01/2021 to current
- 2 Answered 9,418 Chats, 31,850 Phone calls, and 17,330 emails from 12/01/2021 to current
- 3 Cross trained employees on multiple exemption types
- 4 Successfully created multiple procedures for our new processing system

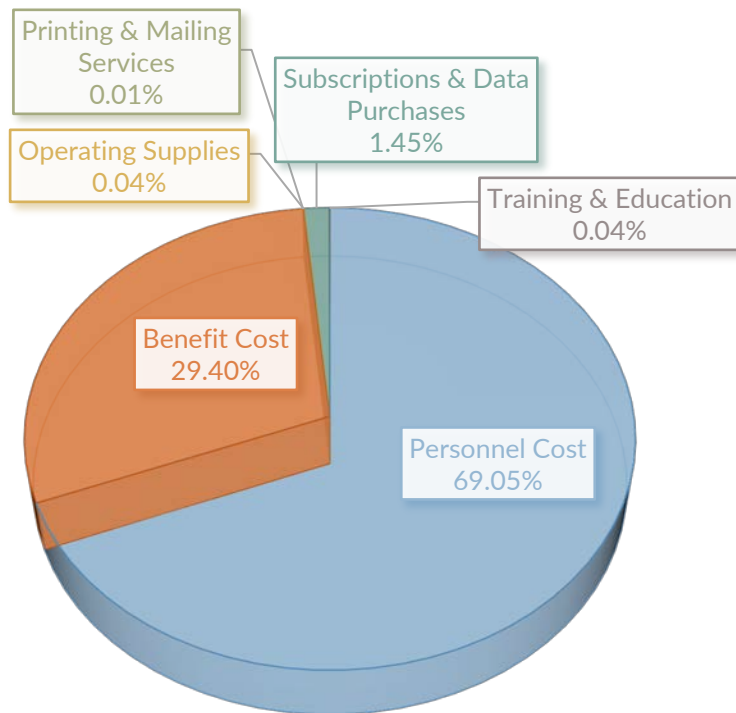


# Customer Service

			Budget Category
GL Code	Description	GL Total	Total
	<b>Personnel Costs</b>		805,579
40101	Salaries	653,512	
40107	Overtime	18,667	
40108	Seasonal & Temporary	125,000	
40119	Auto Allowance	8,400	
	<b>Benefit Costs</b>		342,979
40111	Retirement (TCDRS)	78,240	
40128	Retirement (401(a) Plan)	19,463	
40130	529 College Savings Plan	19,463	
40127	Deferred Compensation (457(b) match)	19,463	
40112	Health Insurance	176,838	
40113	Dental Insurance	6,442	
40114	Life Insurance	4,111	
40115	Disability Insurance	4,671	
40124	Long Term Care Insurance	3,000	
40110	Medicare	11,288	
	<b>Printing &amp; Mailing Services</b>		100
40210	Printing	100	
	<b>Operating Supplies</b>		500
40220	Operating Supplies	500	
	<b>Subscription &amp; Data Purchases</b>		16,970
40231	Books, Publications, Subscriptions & Databases	16,970	
	<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>		2,100
40620	Repair & Maintenance- Equipment	2,100	
	<b>Other Services</b>		1,090
40310	Dues & Memberships	1,090	
<b>Total</b>		<b>\$ 1,194,818</b>	<b>\$ 1,194,818</b>



Budget Category	2023 Proposed Budget	2022 Adopted Budget	\$ Change (2023-2022)	% Change (2023-2022)	% of Total Budget
Personnel Cost	805,579	901,905	(96,326)	-10.68%	67.42%
Benefit Cost	342,979	443,561	(100,582)	-22.68%	28.71%
Printing & Mailing Services	100	100	-	0.00%	0.01%
Operating Supplies	500	500	-	0.00%	0.04%
Subscriptions & Data Purchases	16,970	16,970	-	0.00%	1.42%
Training & Education	500	500	-	0.00%	0.04%
Travel Expenditures	-	-	-	0.00%	0.00%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	25,000	-	25,000	100.00%	2.09%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	2,100	2,100	-	0.00%	0.18%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	1,090	4,090	(3,000)	-73.35%	0.09%
Capital Equipment	-	-	-	0.00%	0.00%
<b>Total</b>	<b>\$ 1,194,818</b>	<b>\$ 1,369,726</b>	<b>\$ (174,908)</b>	<b>-12.77%</b>	<b>100%</b>



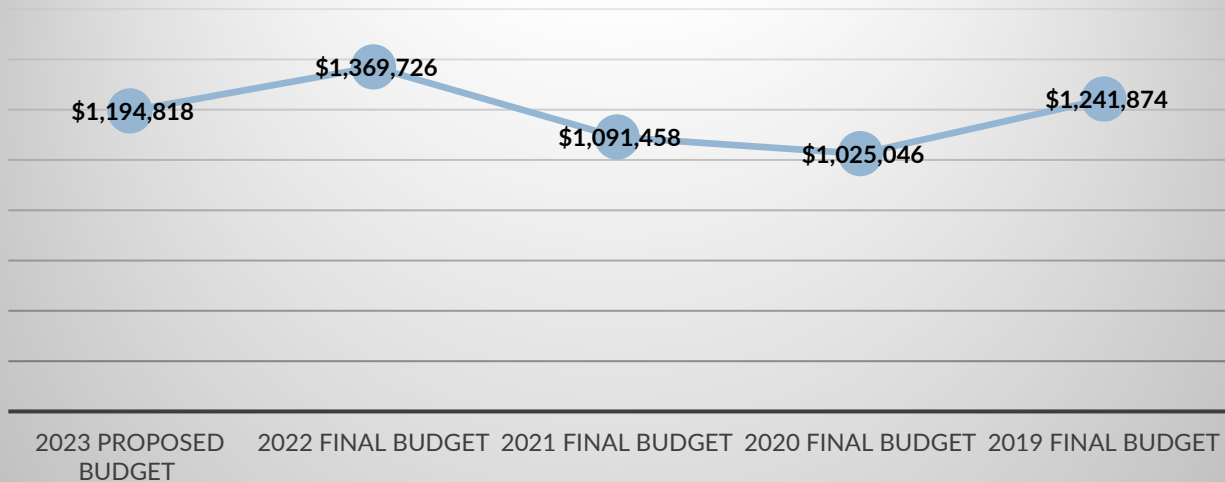
## 2023 BUDGET BY EXPENDITURE CATEGORY





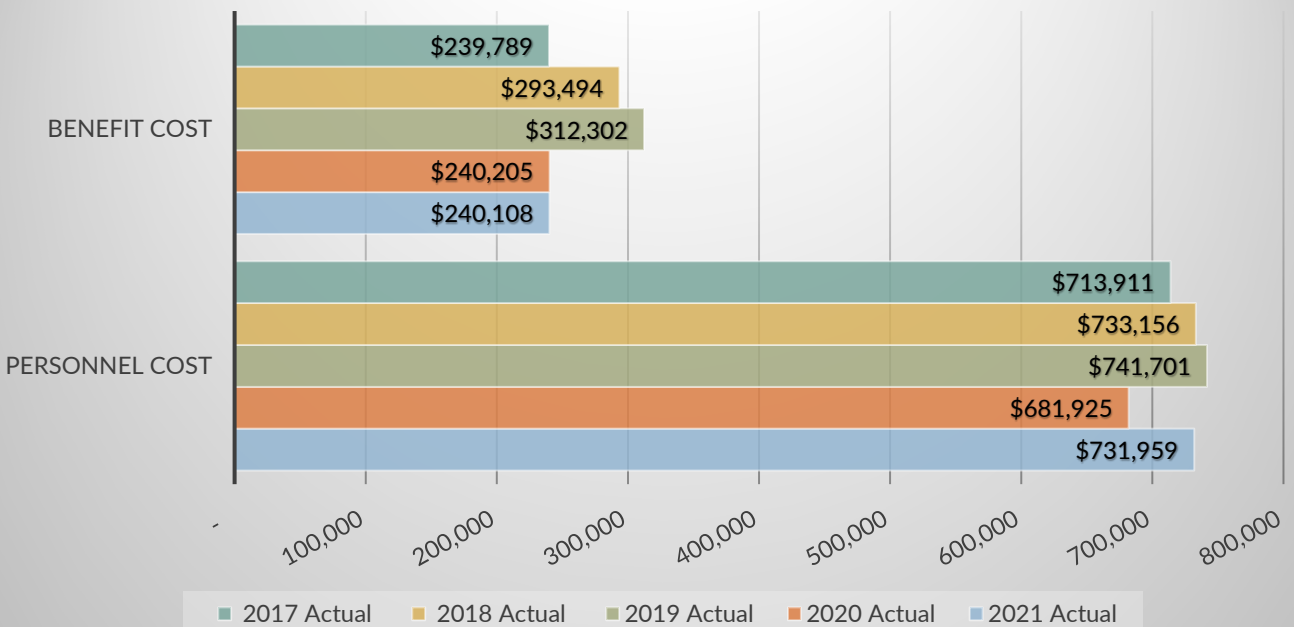
Budget Category	2023 Proposed Budget	2022 Final Budget	2021 Final Budget	2020 Final Budget	2019 Final Budget
Personnel Cost	805,579	901,905	748,161	662,701	823,336
Benefit Cost	342,979	443,561	281,928	239,847	393,012
Printing & Mailing Services	100	100	225	225	225
Operating Supplies	500	500	2,000	3,500	3,500
Subscriptions & Data Purchases	16,970	16,970	15,940	14,633	15,130
Training & Education	500	500	1,550	500	800
Travel Expenditures	-	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	25,000	-	37,000	98,350	75
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	2,100	2,100	1,800	1,834	2,216
Software Maintenance	-	-	-	-	-
Other Services	1,090	4,090	2,855	3,455	3,580
Capital Equipment	-	-	-	-	-
	<u>\$ 1,194,818</u>	<u>\$ 1,369,726</u>	<u>\$ 1,091,458</u>	<u>\$ 1,025,046</u>	<u>\$ 1,241,874</u>
\$ Increaes from Previous Year	(174,908)	278,268	66,412	(216,828)	58,289
% Increase from Previous Year	-12.77%	25.50%	6.48%	-17.46%	4.92%

## Customer Service Budget History



Budget Category	2021 Actual	2020 Actual	2019 Actual	2018 Actual	2017 Actual
Personnel Cost	731,959	681,925	741,701	733,156	713,911
Benefit Cost	240,108	240,205	312,302	293,494	239,789
Printing & Mailing Services	92	98	88	217	210
Operating Supplies	453	143	2,150	1,836	5,966
Subscriptions & Data Purchases	17,050	15,967	15,083	15,286	14,491
Training & Education	1,550	394	1,225	475	200
Travel Expenditures	-	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	27,917	98,350	10,425	157,500	122,500
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	652	1,565	2,065	1,573	1,346
Software Maintenance	-	-	-	-	-
Other Services	2,513	3,136	3,573	2,645	2,855
Capital Equipment	-	-	-	-	-
	<u>\$ 1,022,294</u>	<u>\$ 1,041,783</u>	<u>\$ 1,088,613</u>	<u>\$ 1,206,182</u>	<u>\$ 1,101,269</u>
\$ Increase (Decrease) from Prior Yr.	(19,489)	(46,830)	(117,569)	104,913	194,060
% Increase (Decrease) from Prior Yr.	-1.87%	-4.30%	-9.75%	9.53%	21.39%

## Personnel & Benefits Historical Actuals



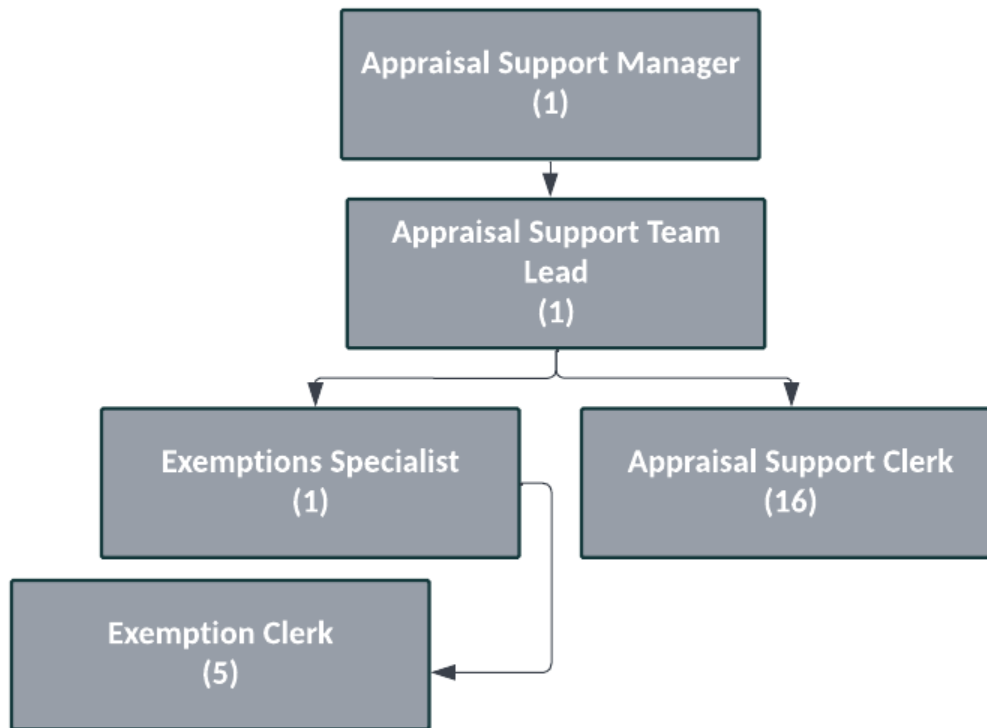
**Personnel Comparison:**

Position	2023 Budget	2022 Budget	Net Change
Customer Service Manager	1	1	-
Customer Service Team Lead	1	1	-
Appraisal Relations Specialist	1	1	-
Exemptions Specialist	0	1	(1)
Customer Service Representative	12	15	(3)
<b><u>Total Net Change</u></b>	<b><u>15</u></b>	<b><u>19</u></b>	<b><u>(4)</u></b>

- Exemptions processing is being moved to the Appraisal Support department in 2023.



## Appraisal Support



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Appraisal Support Manager	1	15	\$ 86,629 - \$ 121,317	\$ 30,514 - \$ 36,860	\$ -
Appraisal Support Team Lead	1	9	\$ 67,801 - \$ 94,930	\$ 27,069 - \$ 32,033	\$ -
Exemptions Specialist	1	5	\$ 49,817 - \$ 69,757	\$ 23,779 - \$ 27,427	\$ -
Exemptions Clerk	5	3	\$ 45,440 - \$ 63,629	\$ 22,978 - \$ 26,306	\$ -
Appraisal Support Clerk	3	3	\$ 45,440 - \$ 63,629	\$ 22,978 - \$ 26,306	\$ -
Appraisal Support Clerk	13	2	\$ 37,835 - \$ 53,003	\$ 21,586 - \$ 24,361	\$ -



## 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. The appraisal support department administers homestead, disable veteran and over-65 exemptions, and is responsible for ensuring that exemptions are fairly and consistently granted per the Texas Property Tax Code.

## Key Tasks & Deadlines

Tasks	Deadline	Key Players
Drawing and entering plans	All year long	Support Clerks
Appointment of Agent	All year long	Support Clerks
Rendition Data Entry	May 23	Support Clerks
Protest – Entry	May 15	Support Clerks
Penalty Waivers	August 1	Support Clerks
Protest – Hearings	July 13	Support Clerks
Protest - ARB Records	July 23	Support Clerks
Division Priority Planning	September 15	Appraisal Support Manager, Deputy Chief Appraiser
Sketch Verification	October 5	Support Clerks
Entering Building Permits	November 1	Support Clerks
Homestead Reset	January 31	Exemptions Clerks
Homestead Processing	February - April	Exemptions Clerks
Exemption Application Processing	February - April	Exemptions Clerks
Exemption Audits	All year long	Exemptions Clerks



## Appraisal Support Goals

Dept.	2022-2023	Output Measure	Efficiency Measure
Appraisal Support	Complete building plans before appraisers go into the field for the discovery phase of the appraisal calendar.	2/hr. New 3/hr. Remodel 15/hr. Copy 11/hr. My Permit Now 2/hr. Master Plan	Error rate below 1.5% to meet standards
	Research and enter building permits, mechanic liens and add sales info in an efficient manner so that the data is available for the appraisers while conducting fieldwork.	11/hr. Building Permits 13/hr. Mechanic Liens 35/hr. Sales	Error rate below 1.5% to meet standards
	Research and apply solar exemptions	7/hr. Solar Exemption	Error rate below 1.5% to meet standards
	Complete BPP Renditions	5/hr. Entry 35/hr Scan 55/hr. Extension Request	Error rate below 1.5% to meet standards
	Complete Appeals season	35/hr. ARB Hearing Data Entry (Worklist) 45/hr. Hearing by Affidavit (Topline) 95/hr. Certified Letters 40/hr. Appointment of Agent	Error rate below 1.5% to meet standards
	Enter Special Inventory Tax Statements & Declarations	21/hr. Special Inventory Tax Statements	Error rate below 1.5% to meet standards

## Appraisal Support Accomplishments

- 1 Processed 1,738 Solar Exemptions
- 2 Completed 2,300 plans and permits, and 70 master plans
- 3 Researched & entered over 3,300 building permits and mechanic liens.
- 4 Entered 2,100 new set ups for BPP and 37,500 changes/updates
- 5 Entered 22,200 BPP renditions, 3,800 extension requests, and scanned 12,000 BPP renditions
- 6 Entered 6,000 Special Inventory Tax Statements & Declarations
- 7 Entered 44,200 Ownership changes (Deeds)
- 8 Entered over 21,300 paper protests, & 67,000 appointment of agent
- 9 Maintain multiple email inboxes: 12,900 Agent, 4,300 Appraisal/ ARB support & 6,200 Evidence upload



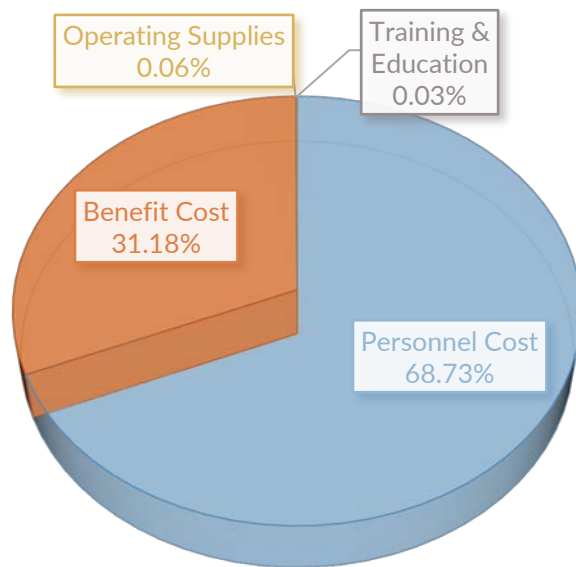
# Appraisal Support

		<u>Budget Category</u>	
<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Total</u>
	<b>Personnel Costs</b>		1,163,041
40101	Salaries	990,961	
40107	Overtime	22,080	
40108	Seasonal & Temporary	150,000	
	<b>Benefit Costs</b>		527,701
40111	Retirement (TCDRS)	114,667	
40128	Retirement (401(a) Plan)	28,524	
40127	Deferred Compensation (457(b) match)	28,524	
40130	529 College Savings Plan	28,524	
40112	Health Insurance	282,941	
40113	Dental Insurance	10,307	
40114	Life Insurance	6,024	
40115	Disability Insurance	6,846	
40124	Long Term Care Insurance	4,800	
40110	Medicare	16,544	
	<b>Printing &amp; Mailing Services</b>		50
40210	Printing	50	
	<b>Operating Supplies</b>		1,000
40220	Operating Supplies	1,000	
	<b>Training &amp; Education</b>		500
40330	Training & Education	500	
	<b>Professional Services</b>		66,500
40540	Professional Services	66,500	
	<b>Other Services</b>		90
40310	Dues & Memberships	90	
<b><u>Total</u></b>		<b><u>\$ 1,758,882</u></b>	<b><u>\$ 1,758,882</u></b>



Budget Category	2023 Proposed Budget	2022 Adopted Budget	\$ Change (2023-2022)	% Change (2023-2022)	% of Total Budget
Personnel Cost	1,163,041	765,123	397,918	52.01%	66.12%
Benefit Cost	527,701	387,999	139,702	36.01%	30.00%
Printing & Mailing Services	50	50	-	0.00%	0.00%
Operating Supplies	1,000	1,000	-	0.00%	0.06%
Subscriptions & Data Purchases	-	-	-	0.00%	0.00%
Training & Education	500	500	-	0.00%	0.03%
Travel Expenditures	-	-	-	0.00%	0.00%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	66,500	1,500	65,000	4333.33%	3.78%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	90	90	-	0.00%	0.01%
Capital Equipment	-	-	-	0.00%	0.00%
<b>Total</b>	<b>\$ 1,758,882</b>	<b>\$ 1,156,262</b>	<b>\$ 602,620</b>	<b>52.12%</b>	<b>100%</b>

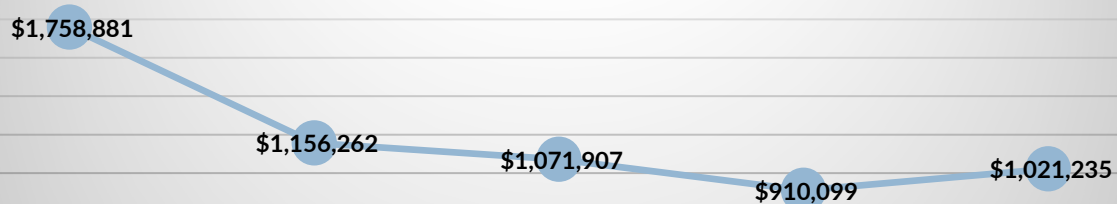
## 2023 BUDGET BY EXPENDITURE CATEGORY





Budget Category	2023 Proposed Budget	2022 Final Budget	2021 Final Budget	2020 Final Budget	2019 Final Budget
Personnel Cost	1,163,041	765,123	653,777	692,459	711,893
Benefit Cost	527,701	387,999	243,855	162,665	303,367
Printing & Mailing Services	50	50	125	125	125
Operating Supplies	1,000	1,000	2,000	2,500	2,500
Subscriptions & Data Purchases	-	-	-	-	-
Training & Education	500	500	1,000	1,000	1,000
Travel Expenditures	-	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	66,500	1,500	170,800	51,000	2,000
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	90	90	350	350	350
Capital Equipment	-	-	-	-	-
	<u>\$ 1,758,882</u>	<u>\$ 1,156,262</u>	<u>\$ 1,071,907</u>	<u>\$ 910,099</u>	<u>\$ 1,021,235</u>
\$ Increases from Previous Year	602,620	84,355	161,808	(111,135)	(18,210)
% Increase from Previous Year	52.12%	7.87%	17.78%	-10.88%	-1.75%

## Appraisal Support Budget History

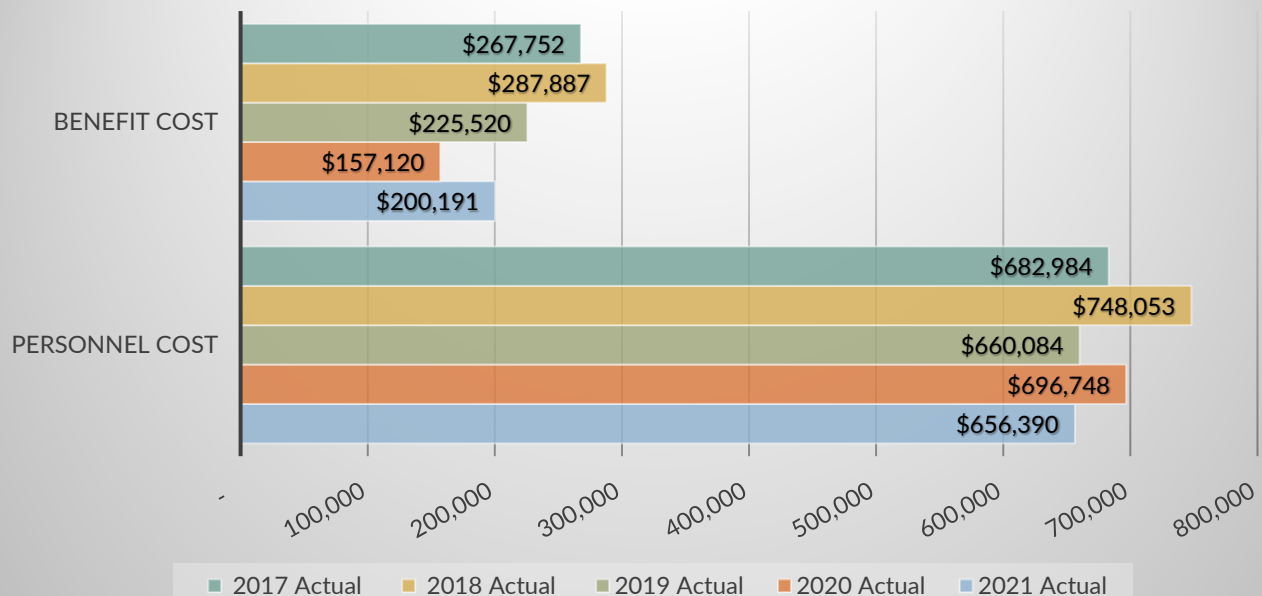


2023 PROPOSED BUDGET    2022 FINAL BUDGET    2021 FINAL BUDGET    2020 FINAL BUDGET    2019 FINAL BUDGET



Budget Category	2021 Actual	2020 Actual	2019 Actual	2018 Actual	2017 Actual
Personnel Cost	656,390	696,748	660,084	748,053	682,984
Benefit Cost	200,191	157,120	225,520	287,887	267,752
Printing & Mailing Services	-	-	30	116	120
Operating Supplies	197	512	506	437	890
Subscriptions & Data Purchases	-	-	-	-	-
Training & Education	75	310	-	-	100
Travel Expenditures	-	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	166,916	49,999	1,368	706	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	250	45	283	204	334
Capital Equipment	-	-	-	-	-
	<u>\$ 1,024,018</u>	<u>\$ 904,734</u>	<u>\$ 887,792</u>	<u>\$ 1,037,403</u>	<u>\$ 952,180</u>
\$ Increase (Decrease) from Prior Yr.	119,284	16,943	(149,612)	85,223	4,829
% Increase (Decrease) from Prior Yr.	13.18%	1.91%	-14.42%	8.95%	0.51%

## Personnel & Benefits Historical Actuals



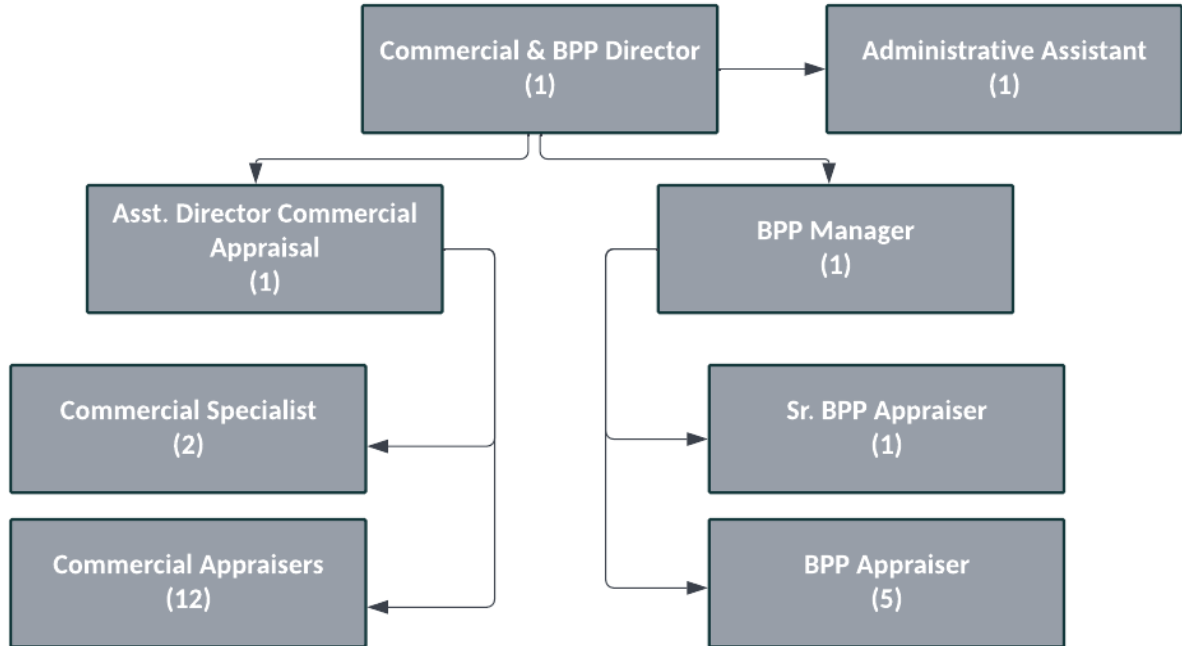
**Personnel Comparison:**

Position	2023 Budget	2022 Budget	Net Change
Appraisal Support Manager	1	1	-
Appraisal Support Team Lead	1	1	-
Exemptions Specialist	1	0	1
Exemptions Clerk	5	0	5
Appraisal Support Clerk	16	15	1
<b><u>Total Net Change</u></b>	<b><u>24</u></b>	<b><u>17</u></b>	<b><u>7</u></b>

\*Exemption processing is being moved to the Appraisal Support department in 2023.



## Commercial & BPP Appraisal



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Director Commercial & Personal Property Appraisal					
Director Commercial & Personal Property Appraisal	1	20	\$ 121,182 - \$ 169,681	\$ 36,836 - \$ 45,709	\$ 8,400
Asst. Director Commercial Appraisal	1	18	\$ 103,860 - \$ 145,431	\$ 33,667 - \$ 41,273	\$ 8,400
Personal Property Manager	1	15	\$ 86,629 - \$ 121,317	\$ 30,514 - \$ 36,860	\$ 8,400
Commercial Specialist	2	10	\$ 71,130 - \$ 99,609	\$ 27,678 - \$ 32,889	\$ 8,400
Commercial Appraiser	7	8	\$ 63,391 - \$ 88,766	\$ 26,262 - \$ 30,905	\$ 8,400
Sr. Personal Property Appraiser	1	7	\$ 60,625 - \$ 84,897	\$ 25,756 - \$ 30,197	\$ 8,400
Commercial Appraiser	5	6	\$ 56,328 - \$ 78,868	\$ 24,970 - \$ 29,094	\$ 8,400
Personal Property Appraiser	5	5	\$ 49,817 - \$ 69,757	\$ 23,779 - \$ 27,427	\$ 8,400
Administrative Assistant	1	5	\$ 49,817 - \$ 69,757	\$ 23,779 - \$ 27,427	\$ -



## **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	January 31	Commercial Appraisers
Dealer Inventory & Aircraft	February 1	BPP Appraisers
Sales Verification	March 1	Commercial Appraisers
Valuation – Schedule building	March 6	Commercial Director & Asst. Director
Valuation – Calibration	March 6	Commercial Appraisers
Field Inspections	March 15	BPP Appraisers
Depreciation & Schedule Building	March 15	BPP Manager
Property Value Study Prep	April 1	Commercial Director
Property Value Study Prep	April 1	Commercial & BPP Director
Protest – Evidence Preparation	April 7	Commercial Appraisers
Protest – Evidence Preparation	May 15	BPP Appraisers
Rendition Processing	June 1	BPP Appraisers
Protest – Hearings	June 21	Commercial Appraisers & BPP Appraisers
Division Priority Planning	September 15	Commercial Director, BPP Manager & Deputy Chief Appraiser
Arbitrations	Year Round	Commercial Director, Asst. Director & Appraisers



## Commercial & Personal Property Appraisal Goals

Dept.	2022-2023 Goal	Output Measure	Efficiency Measure
Department	Cross-train commercial staff in all portfolios.	Assess competence in ARB hearings outside appraiser's assigned portfolios.	Provide flexibility through the protest season when assigning appraisers to panels and create redundancy in staffing.
	Review and clean up commercial cost tables.	Accuracy in relation to actual cost developers incur and sales of like kind properties in the market.	Continued refinement of valuation leading to a more accurate and equitable appraisal roll.
	Develop a robust income module in True Prodigy.	Provide a complete and user friendly income valuation tool while integrating I&E and rent roll tracking.	Value the Office, Industrial and Retail portfolios in True Prodigy in a manner that is more efficient than previous options.
	Integrate new team members into the commercial department and set them up for success by thoroughly training them in our processes and applications.	Rapid onboarding so they are up to speed leading into valuation and appeals.	Staffing up to a level more typically seen in districts of our size allows the work load to be spread out and more attention to detail given.
	Implement BPP mobile application for field work	Provide enhanced visualization for appraisers while conducting field workd.	Completeing real time updates with field work finalization.
	Develop online formats for Personal Property filing to include but not limited to SIT documents, allocation forms, and freeport	Allows processing of information to be received on a daily basis for appraiser review.	Alleviates work load for staff along with providing Taxpayers ability to file from anywhere receiving faster results.

## Commercial & Personal Property Appraisal Accomplishments

- 1 Implemented automatic commercial portfolio evidence into new CAMA system to assist with evidence publishing efficiencies.
- 2 Remote work continues to be a success as proven by the quality and quantity of work completed by the commercial and personal property department.
- 3 Despite being in the middle of a CAMA transition and receiving a record number of protests, staff completed all commercial and personal property protests only one week past our August 31st goal.
- 4 The commercial department has successfully filled four out of five vacant positions with quality and experienced candidates.
- 5 Worked with True Prodigy through a successful valuation and appeals season providing feedback along the way to assist in building a CAMA system that meets all needs of the department.
- 6 Settled record number pending lawsuits over various years.



# Commercial & Personal Property Appraisal

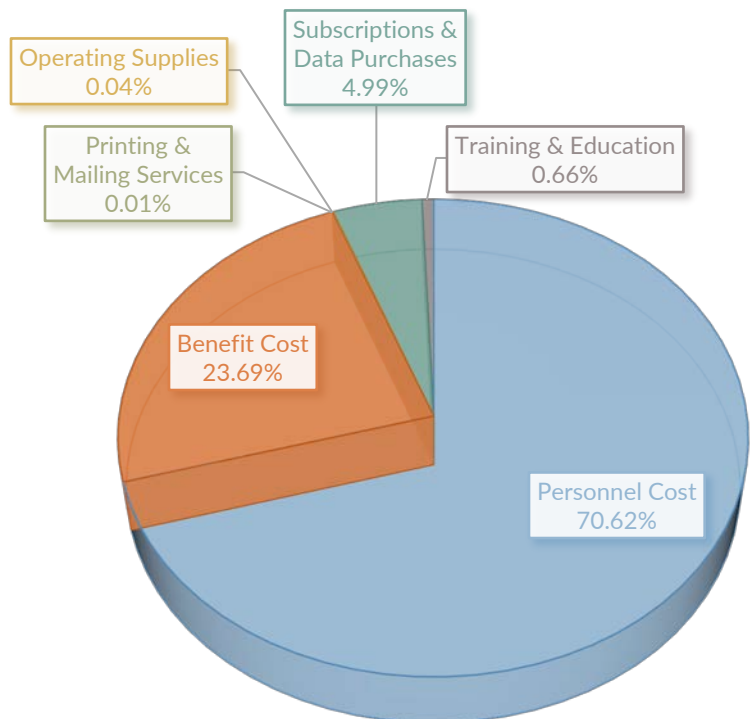
GL Code	Description	GL Total	Budget Category
			Total
	<b>Personnel Costs</b>		1,924,119
40101	Salaries	1,700,419	
40107	Overtime	5,500	
40119	Auto Allowance	193,200	
40108	Seasonal & Temporary	25,000	
	<b>Benefit Costs</b>		645,340
40111	Retirement (TCDRS)	173,405	
40128	Retirement (401(a) Plan)	43,135	
40130	529 Savings Plan	43,135	
40127	Deferred Compensation (457(b) match)	43,135	
40112	Health Insurance	282,941	
40113	Dental Insurance	10,307	
40114	Life Insurance	9,110	
40115	Disability Insurance	10,353	
40124	Long Term Care Insurance	4,800	
40110	Medicare	25,019	
	<b>Printing &amp; Mailing Services</b>		250
40210	Printing	250	
	<b>Operating Supplies</b>		1,000
40220	Operating Supplies	1,000	
	<b>Subscription &amp; Data Purchases</b>		135,925
40231	Books, Publications, Subscriptions & Databases	135,925	
	<b>Training &amp; Education</b>		18,000
40330	Training & Education	18,000	
	<b>Other Services</b>		1,500
40310	Dues & Memberships	1,500	
<b>Total</b>		<b>\$ 2,726,134</b>	<b>\$ 2,726,134</b>





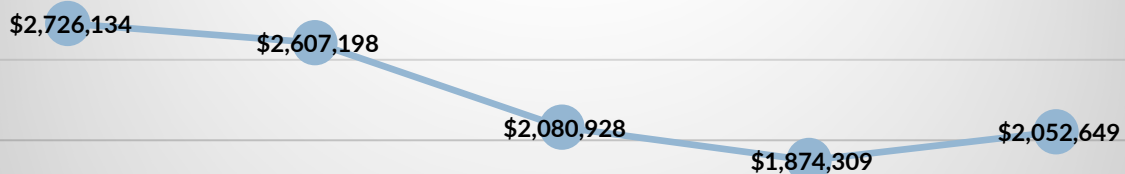
Budget Category	2023 Proposed Budget	2022 Adopted Budget	\$ Change (2023-2022)	% Change (2023-2022)	% of Total Budget
Personnel Cost	1,924,119	1,780,487	143,632	8.07%	70.58%
Benefit Cost	645,340	671,886	(26,546)	-3.95%	23.67%
Printing & Mailing Services	250	250	-	0.00%	0.01%
Operating Supplies	1,000	1,000	-	0.00%	0.04%
Subscriptions & Data Purchases	135,925	139,875	(3,950)	-2.82%	4.99%
Training & Education	18,000	12,500	5,500	44.00%	0.66%
Travel Expenditures	-	-	-	0.00%	0.00%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	-	-	-	0.00%	0.00%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	1,500	1,200	300	25.00%	0.06%
Capital Equipment	-	-	-	0.00%	0.00%
<b>Total</b>	<b>\$ 2,726,134</b>	<b>\$ 2,607,198</b>	<b>\$ 118,936</b>	<b>4.56%</b>	<b>100%</b>

## 2023 BUDGET BY EXPENDITURE CATEGORY



Budget Category	2023 Proposed Budget	2022 Final Budget	2021 Final Budget	2020 Final Budget	2019 Final Budget
Personnel Cost	1,924,119	1,780,487	1,455,855	1,324,766	1,352,893
Benefit Cost	645,340	671,886	471,423	415,691	561,069
Printing & Mailing Services	250	250	3,750	2,200	6,000
Operating Supplies	1,000	1,000	2,000	2,000	1,500
Subscriptions & Data Purchases	135,925	139,875	129,200	121,951	117,487
Training & Education	18,000	12,500	17,500	6,500	12,500
Travel Expenditures	-	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	1,500	1,200	1,200	1,200	1,200
Capital Equipment	-	-	-	-	-
	<u>\$ 2,726,134</u>	<u>\$ 2,607,198</u>	<u>\$ 2,080,928</u>	<u>\$ 1,874,309</u>	<u>\$ 2,052,649</u>
\$ Increases from Previous Year	118,936	526,270	206,619	(178,340)	233,785
% Increase from Previous Year	4.56%	25.29%	11.02%	-8.69%	12.85%

## Commercial & BPP Budget History

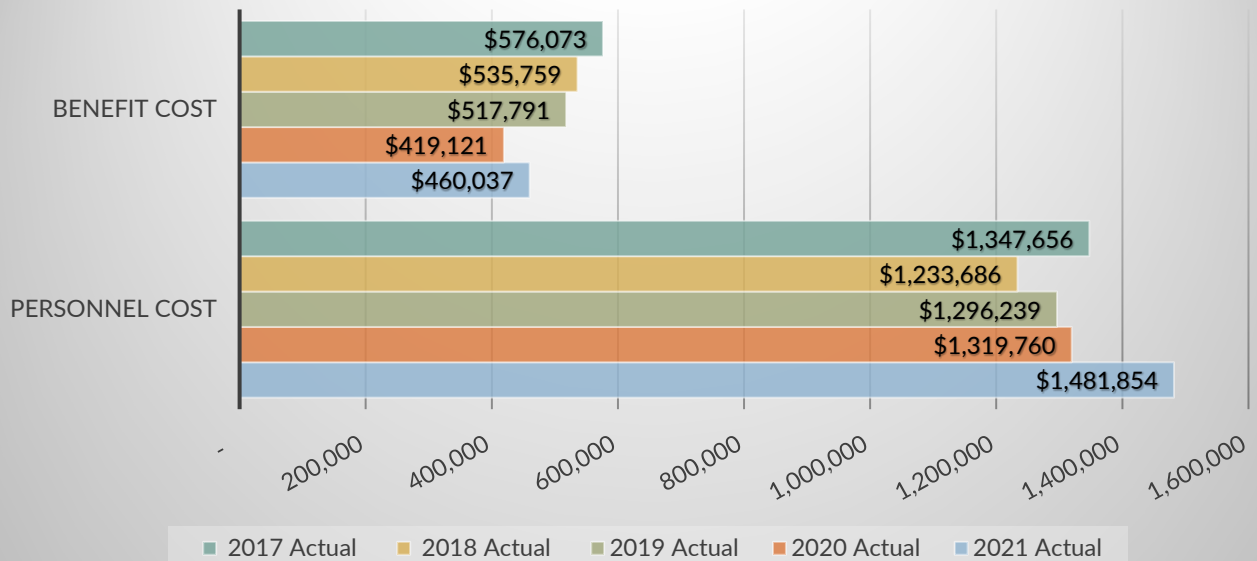


2023 PROPOSED BUDGET    2022 FINAL BUDGET    2021 FINAL BUDGET    2020 FINAL BUDGET    2019 FINAL BUDGET



Budget Category	2021 Actual	2020 Actual	2019 Actual	2018 Actual	2017 Actual
Personnel Cost	1,481,854	1,319,760	1,296,239	1,233,686	1,347,656
Benefit Cost	460,037	419,121	517,791	535,759	576,073
Printing & Mailing Services	269	2,199	5,726	3,678	4,866
Operating Supplies	518	114	370	1,526	2,314
Subscriptions & Data Purchases	129,426	121,914	115,938	107,450	83,393
Training & Education	16,239	6,278	6,528	9,619	12,100
Travel Expenditures	-	-	-	-	615
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	1,045	1,055	975	1,138	923
Capital Equipment	-	-	-	-	-
	<u>\$ 2,089,387</u>	<u>\$ 1,870,441</u>	<u>\$ 1,943,567</u>	<u>\$ 1,892,856</u>	<u>\$ 2,027,938</u>
\$ Increase (Decrease) from Prior Yr.	218,946	(73,125)	50,711	(135,082)	192,931
% Increase (Decrease) from Prior Yr.	11.71%	-3.76%	2.68%	-6.66%	10.51%

## Personnel & Benefits Historical Actuals



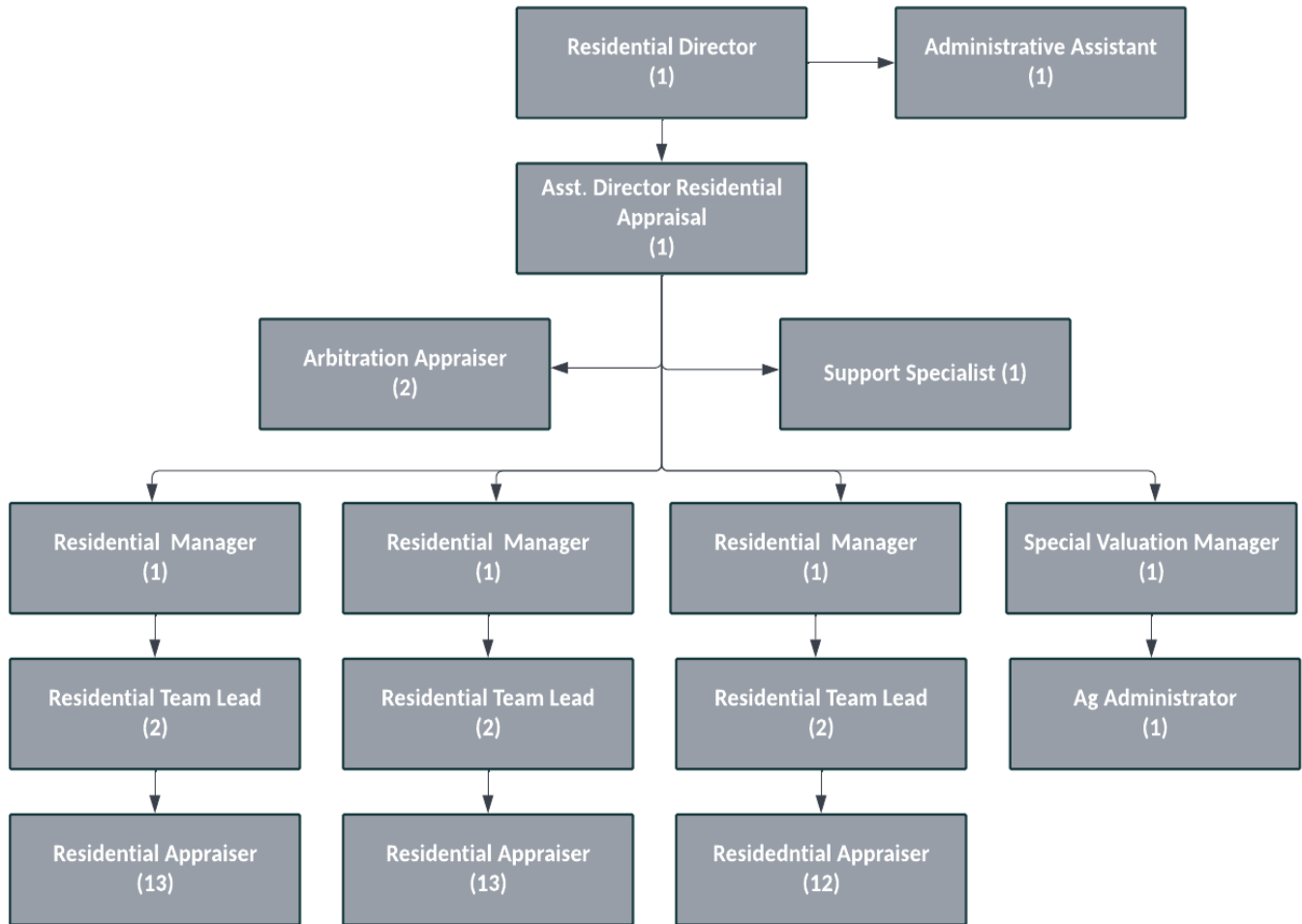
## Personnel Comparison:

Position	2023 Budget	2022 Budget	Net Change
Director Commercial & Personal Property	1	1	-
Asst. Director Commercial Appraisal	1	0	1
Litigation Appraiser	0	1	(1)
Commercial Manager	0	1	(1)
Commercial Specialist	2	1	1
BPP Team Lead	0	1	(1)
Personal Property Manager	1	0	1
Commercial Appraiser	12	12	-
Sr. Personal Property Appraiser	1	1	-
Personal Property Appraiser	5	5	-
Administrative Assistant	1	1	-
<b><u>Total Net Change</u></b>	<b><u>24</u></b>	<b><u>24</u></b>	<b><u>-</u></b>

\*Litigation appraiser position moved to Admin/Appeals department in 2023.



# Residential Appraisal



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Director of Residential Appraisal	1	20	\$ 121,182 - \$ 169,681	\$ 36,836 - \$ 45,709	\$ 8,400
Asst. Director Residential Appraisal	1	18	\$ 103,860 - \$ 145,431	\$ 33,667 - \$ 41,273	\$ 8,400
Residential Manager	3	15	\$ 86,629 - \$ 121,317	\$ 30,514 - \$ 36,860	\$ 8,400
Special Valuation Manager	1	10	\$ 71,130 - \$ 99,609	\$ 27,678 - \$ 32,889	\$ 8,400
Residential Team Lead	6	9	\$ 67,801 - \$ 94,930	\$ 27,069 - \$ 32,033	\$ 8,400
Arbitration Appraiser	2	7	\$ 60,625 - \$ 84,897	\$ 25,756 - \$ 30,197	\$ 8,400
Residential Appraiser	38	5	\$ 49,817 - \$ 69,757	\$ 23,779 - \$ 27,427	\$ 8,400
Administrative Assistant	1	4	\$ 46,833 - \$ 65,579	\$ 23,233 - \$ 26,662	\$ -
Ag Administrator	1	3	\$ 45,440 - \$ 63,629	\$ 22,978 - \$ 26,306	\$ -
Support Specialist	1	2	\$ 37,835 - \$ 53,003	\$ 21,586 - \$ 24,361	\$ -



## 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, Deputy Chief Appraiser
Arbitrations	Year Round	Residential Specialist, Director, Managers, Team Leads



## Residential Appraisal Goals

Dept.	2023 Goal	Output Measure	Efficiency Measure
Residential Appraisal	Implement True Prodigy Queue module for valuation and appeals season (sales qualification and efile workflows).	Weekly meetings, testing/monitor, submitting tickets as needed.	Follow-through with vendor, ensure product meets department needs
	Review land development adjustments; correlation to residential inventory.	Team of 3 appraisers research IAAO, Zonda, peers, and other industry publications	Determines accurate land value adjustments
	Ensure all applicable market areas reflect a land table in True Prodigy.	Management and experienced appraisers to create land pricing tables linked to each market throughout the county. Approximately team of 15 over 6 week period.	Reduces mistakes as it eliminates mass updating for each size tier in every market area.
	Review data import fields in CAMA system, capturing relevant property characteristics.	Collaborate with vendor (weekly meetings, submit tickets as needed)	CAMA system to identify property characteristics contributory value for accurate appraisals.
	Review designated residential properties on major thoroughfares; verify accurate classification.	Properties to be identified in True Prodigy by smart lists; collaborate with commercial department. Research using available resources or field check as needed.	Provides accurate identification and accurate values.

## Residential Appraisal Accomplishments

- 1 On-going new training with staff to meet ever changing CAMA conversion.
- 2 Re-created entire cost tables conforming to True Prodigy system; approximately 6-month project.
- 3 In the absence of the mobile app (which includes QC for management) along w/ a late start, most of field work was completed.
- 4 Collaborated w/ True Prodigy on an on-going basis in every aspect from valuation to appeals.  
Ex: profiles, grids, evidence, etc.
- 5 Implemented time adjusted sales to reflect market values and ensure we meet one of the three mission critical tasks.



# Residential Appraisal

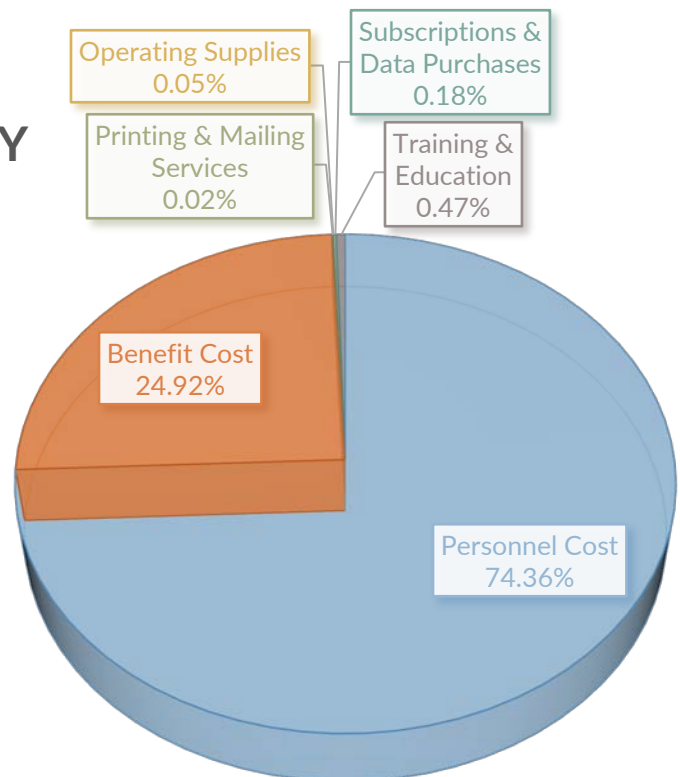
<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category</u> <u>Total</u>
	<b>Personnel Costs</b>		4,326,199
40101	Salaries	3,779,399	
40107	Overtime	80,000	
40119	Auto Allowance	436,800	
40108	Seasonal & Temporary	30,000	
	<b>Benefit Costs</b>		1,449,782
40111	Retirement (TCDRS)	382,845	
40128	Retirement (401(a) Plan)	95,235	
40130	529 College Savings Plan	95,235	
40127	Deferred Compensation (457(b) match)	95,235	
40112	Health Insurance	648,406	
40113	Dental Insurance	23,620	
40114	Life Insurance	20,114	
40115	Disability Insurance	22,856	
40124	Long Term Care Insurance	11,000	
40110	Medicare	55,236	
	<b>Printing &amp; Mailing Services</b>		900
40210	Printing	900	
	<b>Operating Supplies</b>		3,000
40220	Operating Supplies	3,000	
	<b>Subscription &amp; Data Purchases</b>		10,225
40231	Books, Publications, Subscriptions & Databases	10,225	
	<b>Training &amp; Education</b>		27,500
40330	Training & Education	27,500	
	<b>Other Services</b>		3,500
40310	Dues & Memberships	3,500	
<b><u>Total</u></b>		<b><u>\$ 5,821,106</u></b>	<b><u>\$ 5,821,106</u></b>



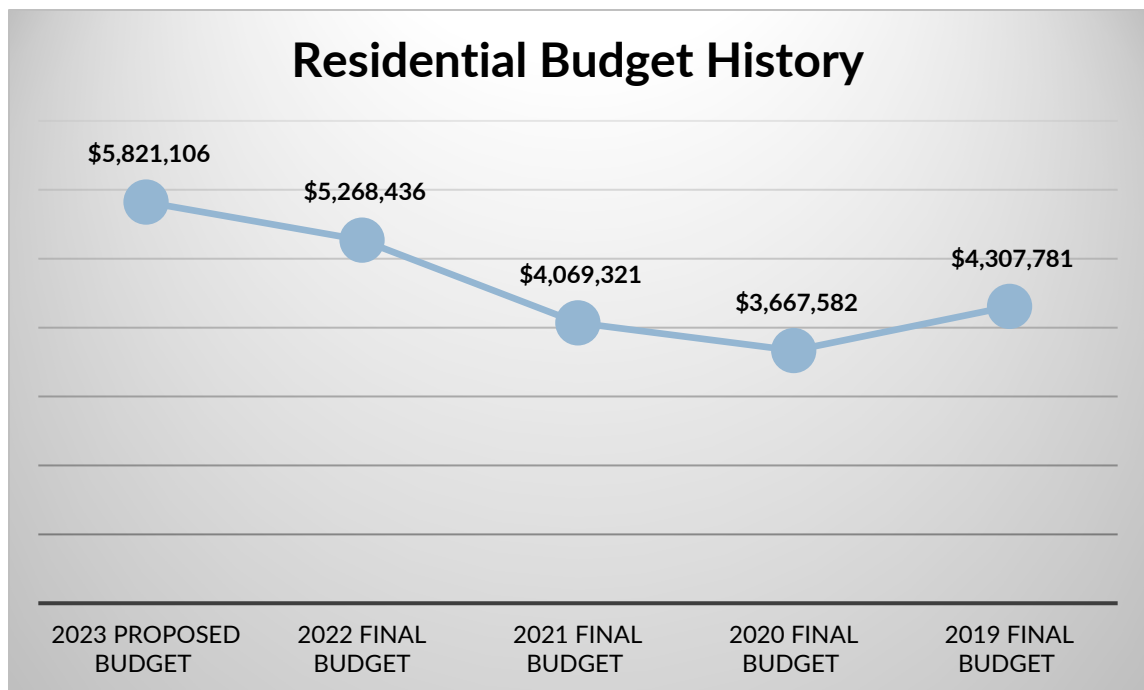


Budget Category	2023 Proposed Budget	2022 Adopted Budget	\$ Change (2023-2022)	% Change (2023-2022)	% of Total Budget
Personnel Cost	4,326,199	3,761,255	564,944	15.02%	74.32%
Benefit Cost	1,449,782	1,470,636	(20,854)	-1.42%	24.91%
Printing & Mailing Services	900	500	400	80.00%	0.02%
Operating Supplies	3,000	3,000	-	0.00%	0.05%
Subscriptions & Data Purchases	10,225	2,725	7,500	275.23%	0.18%
Training & Education	27,500	27,500	-	0.00%	0.47%
Travel Expenditures	-	-	-	0.00%	0.00%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	-	-	-	0.00%	0.00%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	3,500	2,820	680	24.11%	0.06%
Capital Equipment	-	-	-	0.00%	0.00%
<b>Total</b>	<b>\$ 5,821,106</b>	<b>\$ 5,268,436</b>	<b>\$ 552,670</b>	<b>10.49%</b>	<b>100%</b>

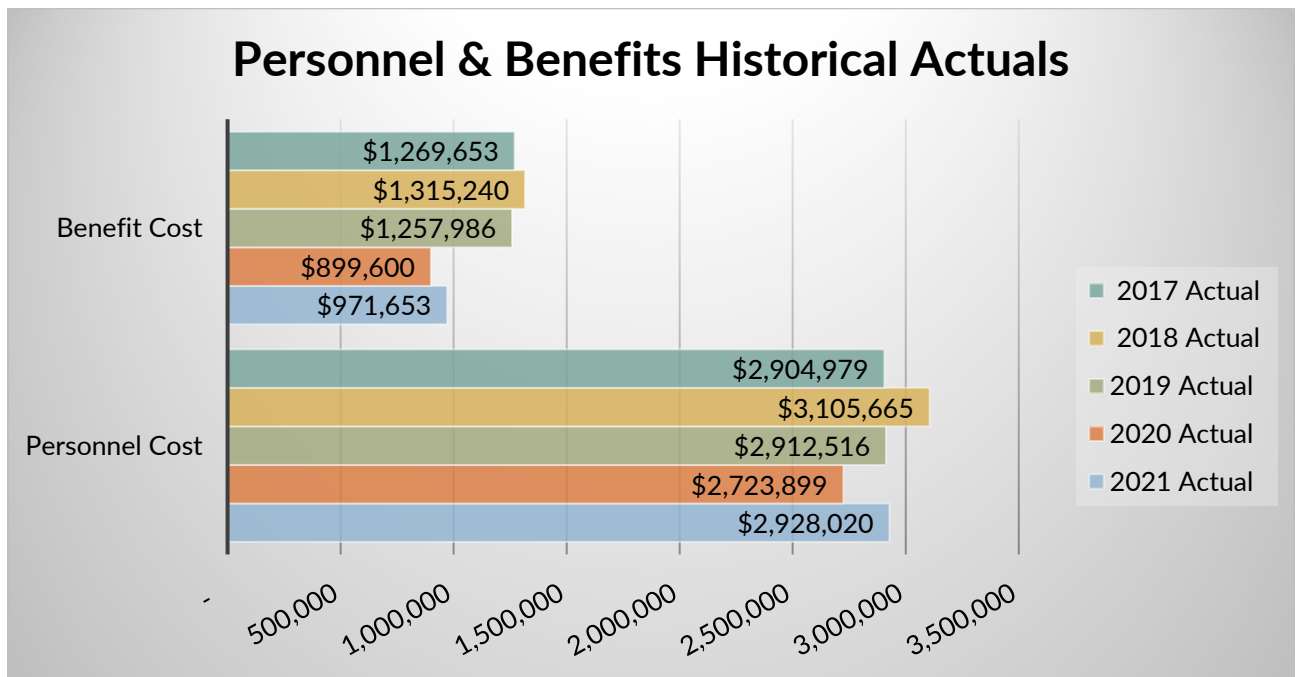
## 2023 BUDGET BY EXPENDITURE CATEGORY



Budget Category	2023 Proposed Budget	2022 Final Budget	2021 Final Budget	2020 Final Budget	2019 Final Budget
Personnel Cost	4,326,199	3,761,255	3,018,307	2,759,847	2,978,919
Benefit Cost	1,449,782	1,470,636	1,014,539	890,810	1,278,537
Printing & Mailing Services	900	500	900	300	12,600
Operating Supplies	3,000	3,000	2,850	5,000	5,000
Subscriptions & Data Purchases	10,225	2,725	2,725	325	2,725
Training & Education	27,500	27,500	27,500	8,800	27,500
Travel Expenditures	-	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	3,500	2,820	2,500	2,500	2,500
Capital Equipment	-	-	-	-	-
	<u>\$ 5,821,106</u>	<u>\$ 5,268,436</u>	<u>\$ 4,069,321</u>	<u>\$ 3,667,582</u>	<u>\$ 4,307,781</u>
\$ Increases from Previous Year	552,670	1,199,115	401,739	(640,200)	(124,176)
% Increase from Previous Year	10.49%	29.47%	10.95%	-14.86%	-2.80%



Budget Category	2021 Actual	2020 Actual	2019 Actual	2018 Actual	2017 Actual
Personnel Cost	2,928,020	2,723,899	2,912,516	3,105,665	2,904,979
Benefit Cost	971,653	899,600	1,257,986	1,315,240	1,269,653
Printing & Mailing Services	892	272	12,554	572	665
Operating Supplies	2,287	2,775	2,234	2,685	3,657
Subscriptions & Data Purchases	54	233	1,260	820	1,878
Training & Education	22,932	8,445	14,586	21,427	26,040
Travel Expenditures	-	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	2,163	2,420	2,460	2,223	2,133
Capital Equipment	-	-	-	-	-
	<u>\$ 3,928,000</u>	<u>\$ 3,637,644</u>	<u>\$ 4,203,596</u>	<u>\$ 4,448,631</u>	<u>\$ 4,209,004</u>
\$ Increase (Decrease) from Prior Yr.	290,356	(565,952)	(245,034)	239,626	648,326
% Increase (Decrease) from Prior Yr.	7.98%	-13.46%	-5.51%	5.69%	18.21%



**Personnel Comparison:**

Position	2023 Budget	2022 Budget	Net Change
Director Residential Appraisal	1	1	-
Assistant Director Residential Appraisal	1	1	-
Residential Manager	3	3	-
Special Valuation Manager	1	1	-
Residential Liaison	0	1	(1)
Residential Team Lead	6	6	-
Arbitration Appraiser	2	2	-
Residential Appraiser	38	38	-
Administrative Assistant	1	1	-
Ag Administrator	1	1	-
Support Specialist	1	1	-
<b><u>Total Net Change</u></b>	<b><u>55</u></b>	<b><u>56</u></b>	<b><u>(1)</u></b>



# **Appraisal Review Board (ARB)**

**Independent Review Body Appointed by District Administration Judge**

**(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.

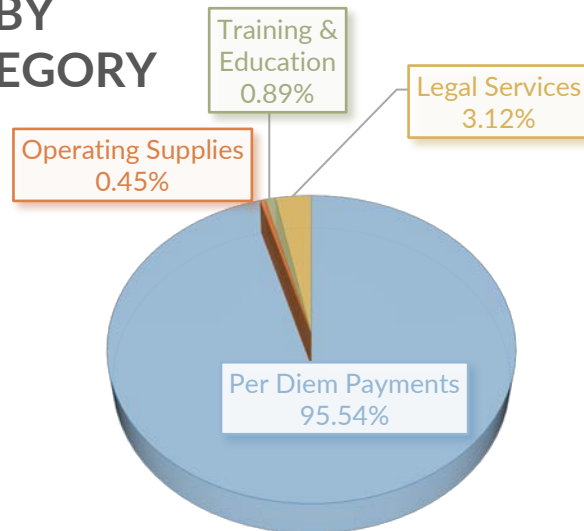
### Appraisal Review Board (ARB)

<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category</u>
			<u>Total</u>
	<b>Per Diem Expenditures</b>		1,071,995
40100	Per Diem Payments		
	Hearing Cost	957,325	
	Officer Non-hearing Pay	56,550	
	New Member Orientation	-	
	Committee Work	2,500	
	Pay during training	55,620	
	<b>Operating Supplies</b>		5,000
40220	Operating Supplies	5,000	
	<b>Training &amp; Education</b>		10,000
40330	Training & Education	10,000	
	<b>Legal Services</b>		35,000
40510	Attorney & Court Costs	35,000	
<b><u>Total</u></b>		<b><u>\$ 1,121,995</u></b>	<b><u>\$ 1,121,995</u></b>



Budget Category	2023				
	Proposed Budget	2022 Adopted Budget	\$ Change (2023-2022)	% Change (2023-2022)	% of Total Budget
Per Diem Payments	1,071,995	1,580,425	(508,431)	-32.2%	95.5%
Operating Supplies	5,000	5,000	-	0.0%	0.4%
Training & Education	10,000	10,000	-	0.0%	0.9%
Legal Services	35,000	35,000	-	0.0%	3.1%
	<u>1,121,995</u>	<u>1,630,425</u>	<u>(508,431)</u>	<u>(0)</u>	<u>100.0%</u>

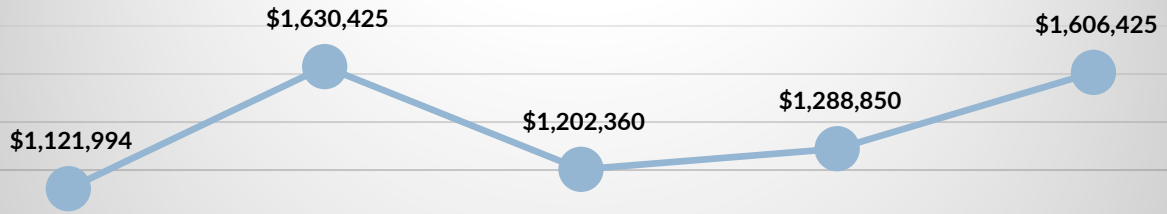
## 2023 BUDGET BY EXPENDITURE CATEGORY



Budget Category	2023				
	Proposed Budget	2022 Final Budget	2021 Final Budget	2020 Final Budget	2019 Final Budget
Per Diem Payments	1,071,995	1,580,425	1,171,140	1,260,600	1,585,675
Operating Supplies	5,000	5,000	1,420	750	500
Training & Education	10,000	10,000	9,800	7,500	7,500
Legal Services	35,000	35,000	20,000	20,000	12,750
	<u>\$ 1,121,995</u>	<u>\$ 1,630,425</u>	<u>\$ 1,202,360</u>	<u>\$ 1,288,850</u>	<u>\$ 1,606,425</u>
\$ Increases from Previous Year	(508,431)	428,065	(86,490)	(317,575)	1,175,000
% Increase from Previous Year	-31.18%	35.60%	-6.71%	-19.77%	272.35%



## ARB Budget History



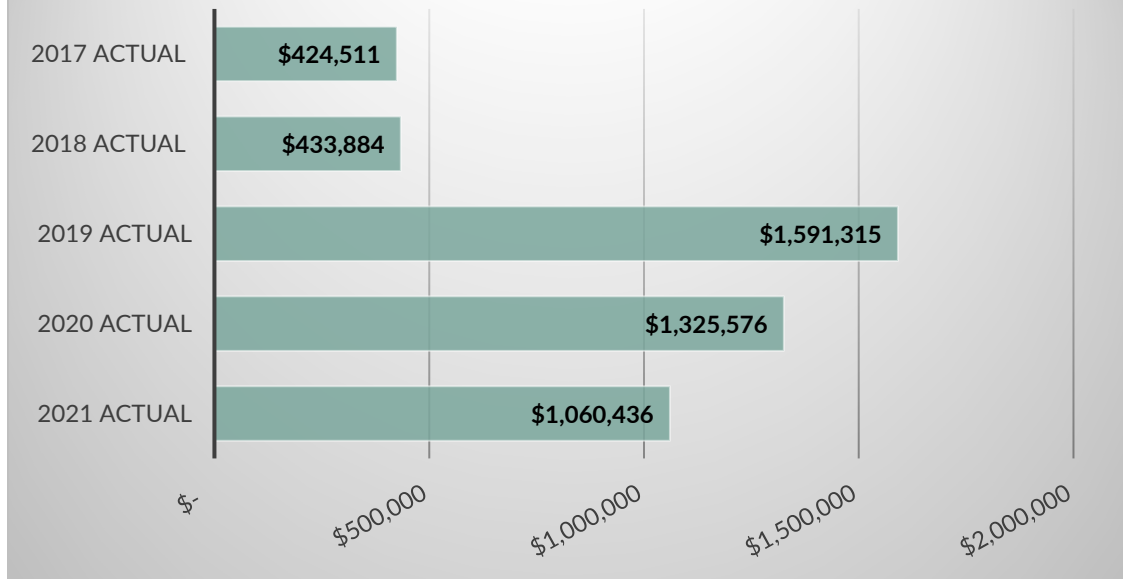
2023 PROPOSED BUDGET    2022 FINAL BUDGET    2021 FINAL BUDGET    2020 FINAL BUDGET    2019 FINAL BUDGET

Budget Category	2021 Actual	2020 Actual	2019 Actual	2018 Actual	2017 Actual
Per Diem Payments	1,029,775	1,274,333	1,526,263	392,520	398,430
Operating Supplies	1,277	4,690	14,845	1,514	1,756
Subscriptions & Data Purchases	1,401	-	1,320	-	-
Training & Education	9,800	7,350	8,890	3,850	6,220
Travel Expenditures	-	-	324	220	-
Legal Services	18,183	39,203	39,674	35,780	18,105
	<u>\$ 1,060,436</u>	<u>\$ 1,325,576</u>	<u>\$ 1,591,315</u>	<u>\$ 433,884</u>	<u>\$ 424,511</u>
\$ Increase (Decrease) from Prior Yr.	(265,140)	(265,739)	1,157,432	9,373	4,666
% Increase (Decrease) from Prior Yr.	-20.00%	-16.70%	266.76%	2.21%	1.11%

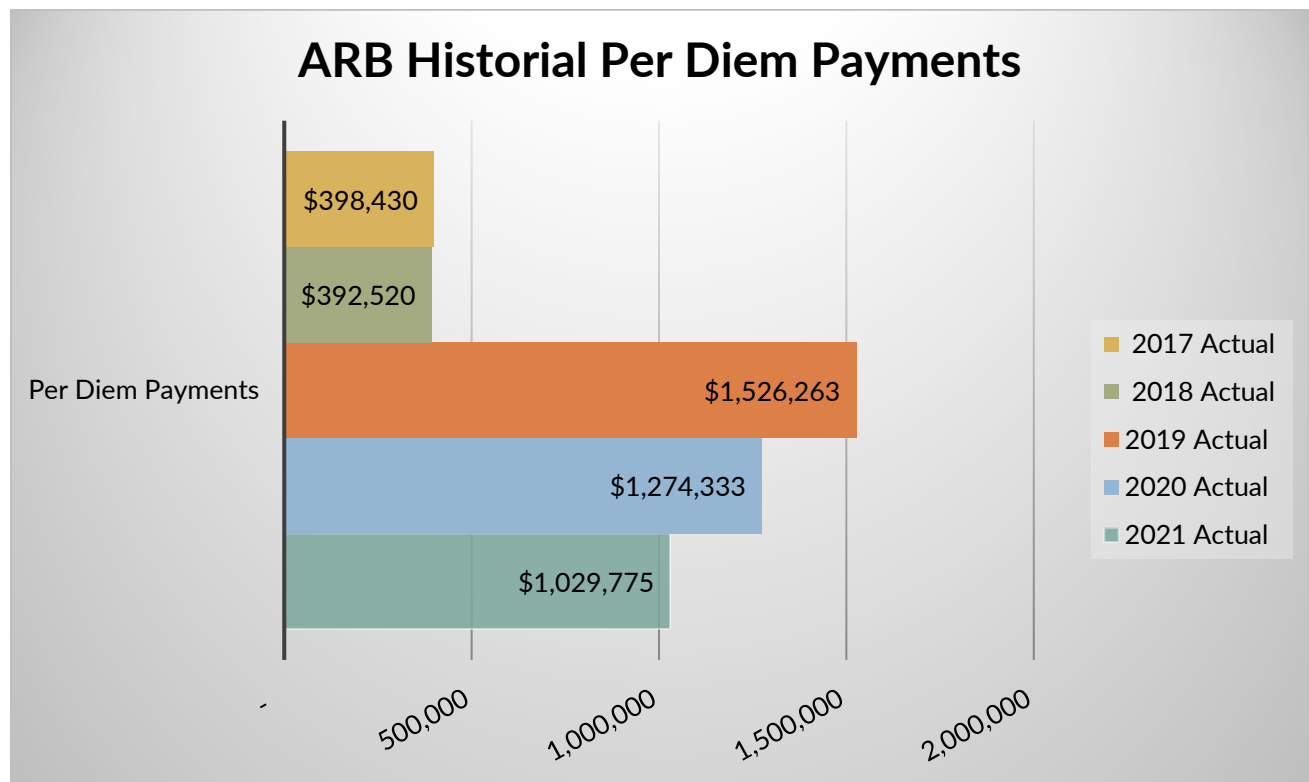




## ARB Historial Expenditures



## ARB Historial Per Diem Payments



# 850 EAL Holding Corp.

(Component Unit of the District)



The 850 EAL Holding Corporation is a separate legal entity established in 2019 to finance the building acquisition and renovation of the district's office located at 850 E. Anderson Lane. Since the entity's primary purpose is to support the district, the 850 EAL Holding Corp. is reported as a blended component unit of the district and presented as a special revenue fund and a part of the governmental activities of the District in the financial statements.

## 850 EAL Holding Corp.

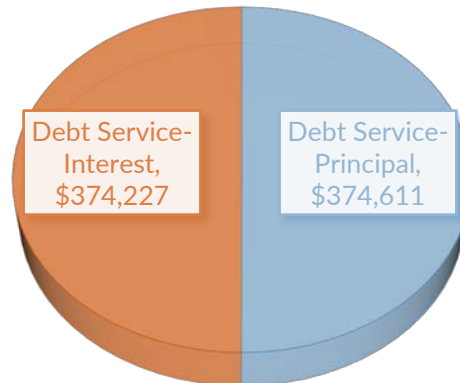
(Debt Administration)

		<u>Budget Category</u>	
<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Total</u>
	Debt Administration		748,838
40930	Debt Service- Principal	374,611	
40931	Debt Service- Interest	374,227	
	<u>Total</u>	<u>\$ 748,838</u>	<u>\$ 748,838</u>



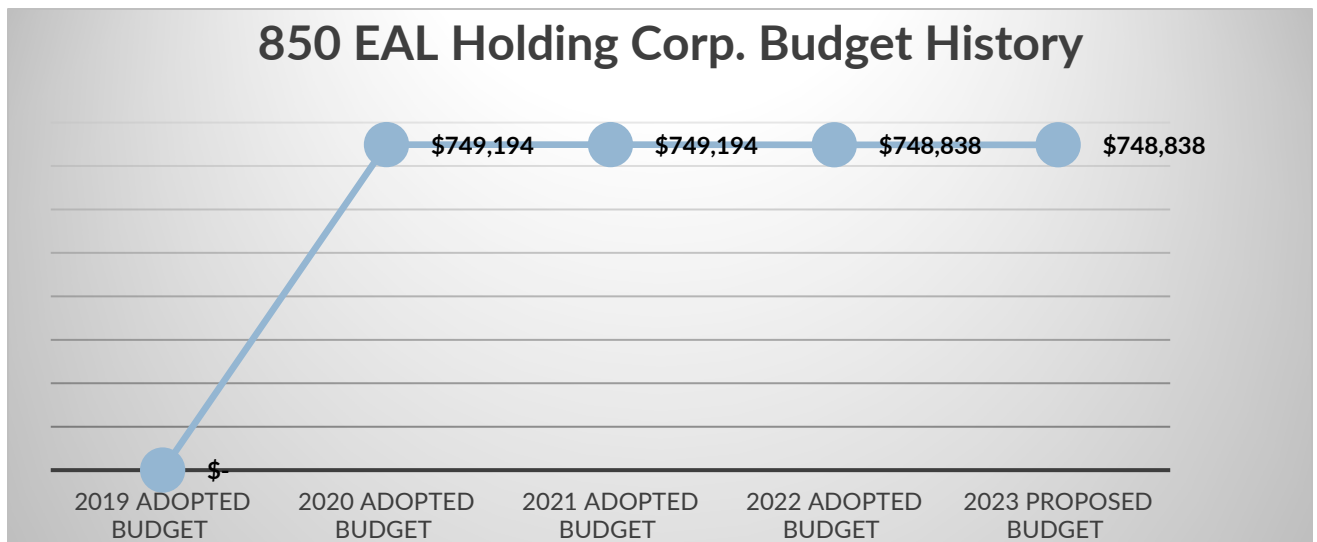
Budget Category	2023 Proposed Budget	2022 Adopted Budget	\$ Change (2023-2022)	% Change (2023-2022)	% of Total Budget
Debt Service- Principal	374,611	358,859	15,752	4.4%	50.0%
Debt Service- Interest	374,227	389,979	(15,752)	-4.0%	50.0%
	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ -</u>	<u>0.00%</u>	<u>100.00%</u>

## 2023 DEBT ADMINISTRATION BUDGET

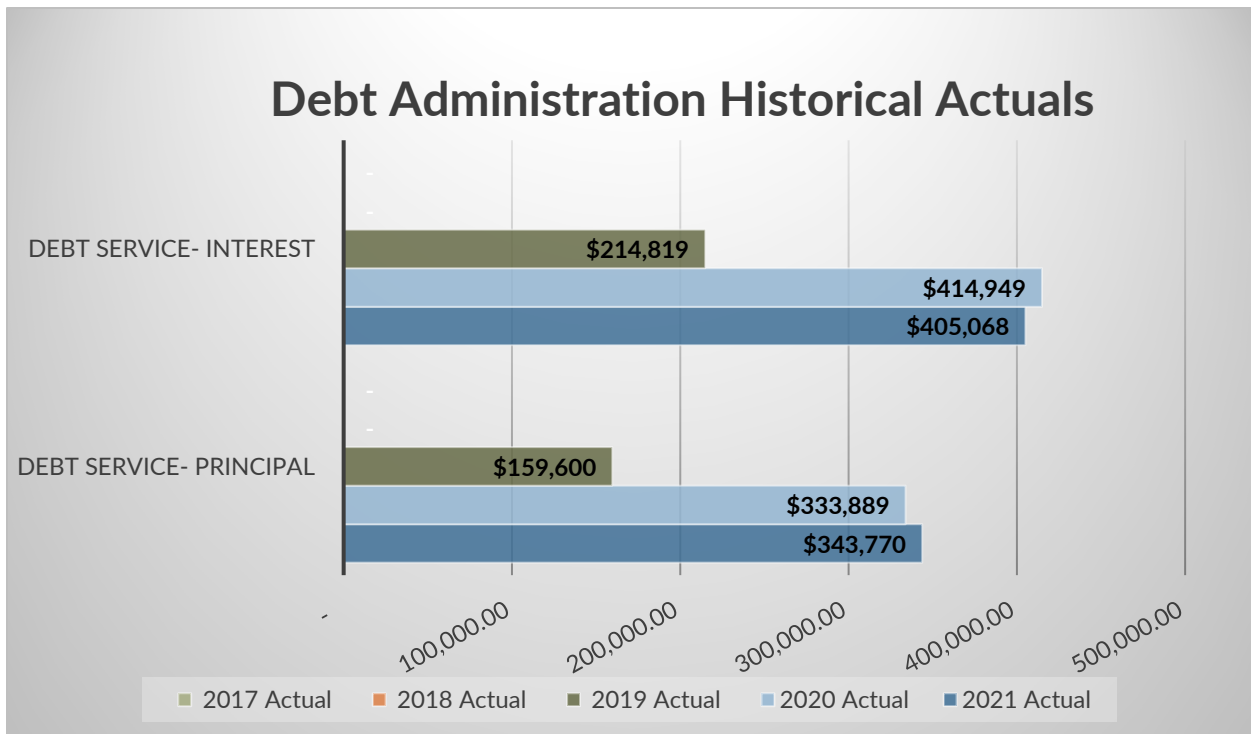


Budget Category	2023 Proposed Budget	2022 Adopted Budget	2021 Adopted Budget	2020 Adopted Budget	2019 Adopted Budget
Debt Service- Principal	374,611	358,859	343,933	325,952	-
Debt Service- Interest	374,227	389,979	405,261	423,242	-
	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 749,194</u>	<u>\$ 749,194</u>	<u>\$ -</u>
\$ Increases from Previous Year	(0)	(356)	-	-	-
% Increase from Previous Year	0.00%	100.00%	0.00%	0.00%	0.00%

## 850 EAL Holding Corp. Budget History



Budget Category	2021 Actual	2020 Actual	2019 Actual	2018 Actual	2017 Actual
Debt Service- Principal	343,769.69	333,889.39	159,600.39	-	-
Debt Service- Interest	405,068.23	414,948.53	214,818.57	-	-
	<u><b>748,838</b></u>	<u><b>748,838</b></u>	<u><b>374,419</b></u>	<u><b>-</b></u>	<u><b>-</b></u>
\$ Increase (Decrease) from Prior Yr.	-	374,418.96	374,418.96	-	-
% Increase (Decrease) from Prior Yr.	0%	100%	100%	0%	0%



## STATISTICAL SECTION



Fiscal Year	Travis County Population <sup>(1)</sup>	Travis County Personal Income (In Thousands) <sup>(2)</sup>	Travis County Per Capita Personal Income <sup>(2)</sup>	Single Family Home Sales in the Austin Area <sup>(3)</sup>	Average Home Price in the Austin Area <sup>(3)</sup>	Travis County Un-employment Rate <sup>(4)</sup>
2012	1,076,119	\$ 59,534,594	\$ 55,323	23,929	\$ 260,169	5.2%
2013	1,108,403	62,035,754	55,969	29,361	283,014	5.1%
2014	1,141,655	67,435,632	59,068	29,640	30,194	4.1%
2015	1,173,051	69,982,304	59,658	28,449	322,856	3.3%
2016	1,209,415	72,385,839	59,852	34,957	341,804	3.4%
2017	1,242,674	80,109,574	64,465	33,284	364,079	2.9%
2018	1,273,741	87,444,888	68,652	34,882	377,458	2.9%
2019	1,304,311	91,228,861	69,944	36,003	388,075	2.6%
2020	1,334,310	96,279,235	72,157	38,350	417,909	6.4%
2021	1,372,063	Data not available		42,149	537,958	3.4%

**Sources:**

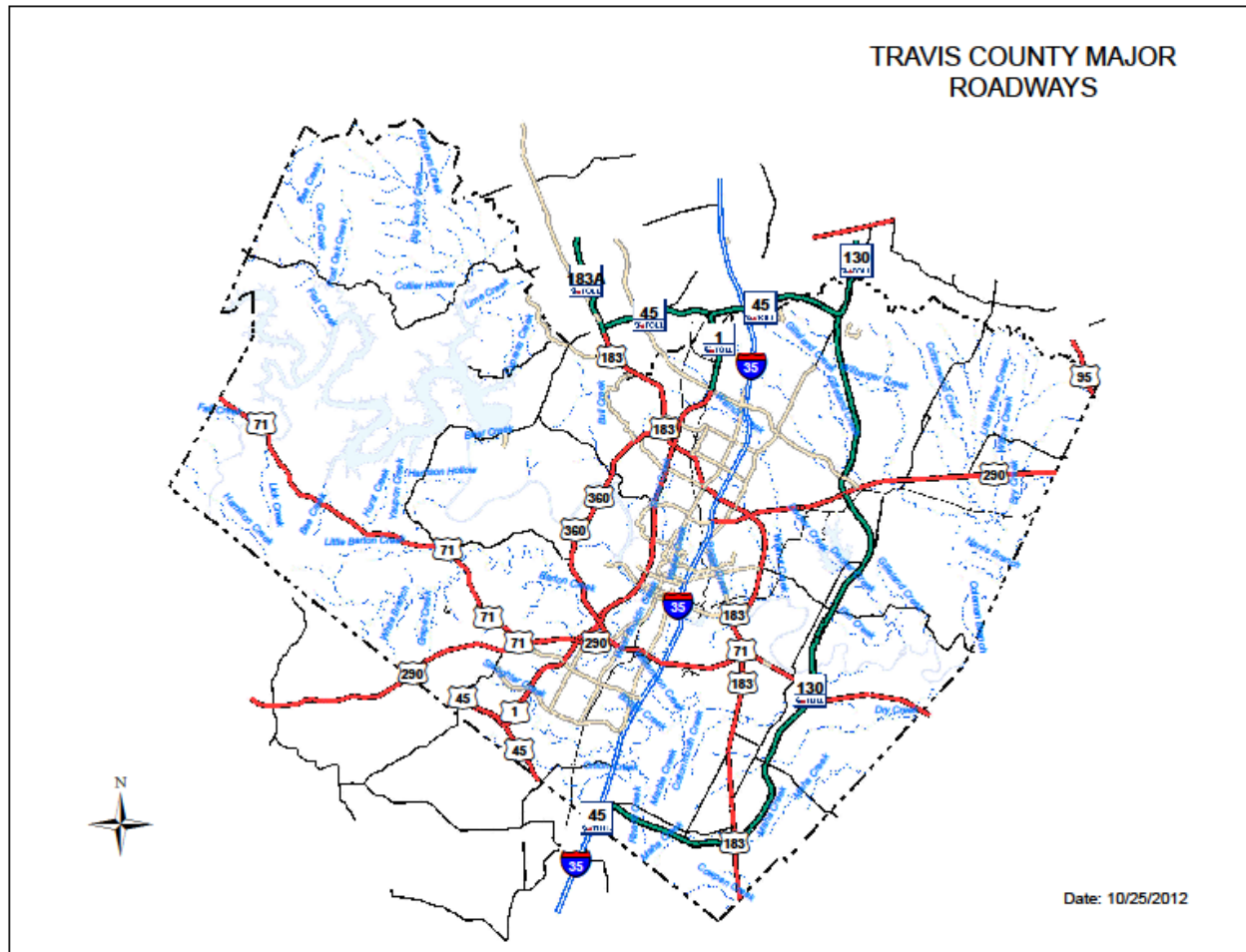
- (1) City of Austin Demographer (2020) as of July 2020.
- (2) Bureau of Economic Analysis, Department of Commerce
- (3) Texas A&M University, Real Estate Research Center
- (4) Texas Workforce Commission



## 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. The 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	0.30731	0.05005	0.35737



### TRAVIS COUNTY DEMOGRAPHICS

Established: January 25, 1840  
 County Seat: Austin  
 2010 Population: 790,390  
 2021 Est: 1,372,063  
 Population:  
 Square Miles: 1,022  
 Jurisdictions: 15 Schools  
 21 Cities  
 99 Special Districts



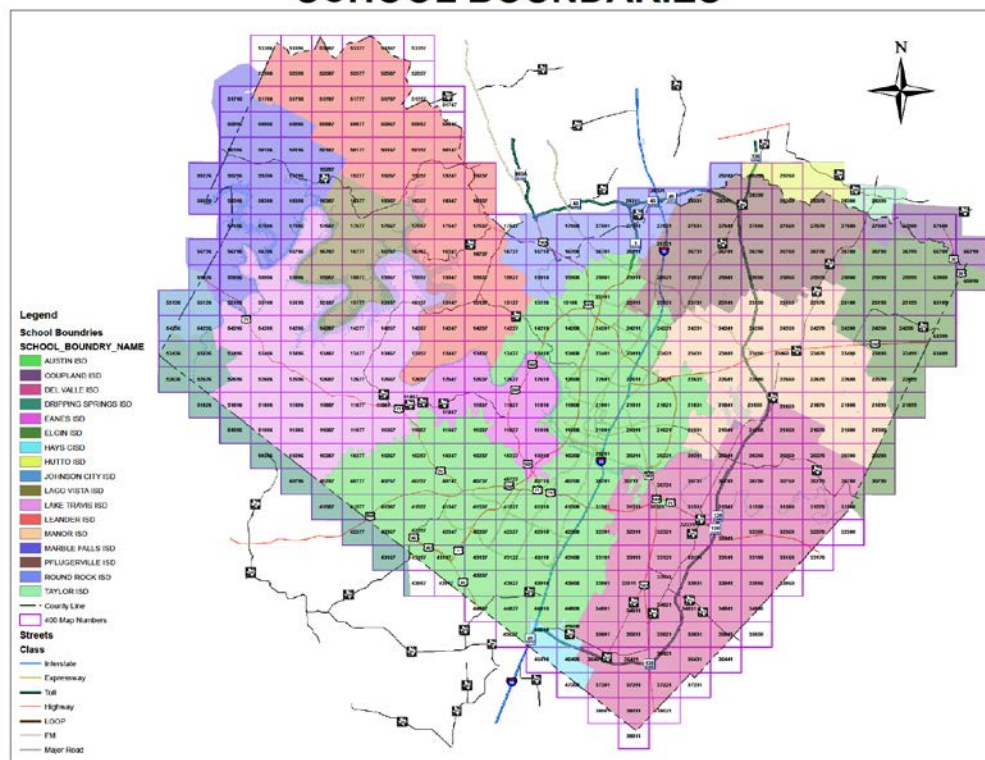


## Travis County School Districts

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 one of the largest school districts in the state.

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
1001	01	AUSTIN ISD	0.94870	0.11300	1.06170
1005	06	DEL VALLE ISD	0.87200	0.33000	1.20200
1006	07	LAKE TRAVIS ISD	0.90260	0.32750	1.23010
1007	08	EANES ISD	0.94080	0.12000	1.06080
1009	1A	HAYS CONSOLIDATED ISD	0.87200	0.48770	1.35970
1023	16	LAGO VISTA ISD	0.88200	0.32000	1.20200
1026	19	PFLUGERVILLE ISD	0.92800	0.46000	1.38800
1027	2A	ELGIN ISD	0.96030	0.46820	1.42850
1037	22	COUPLAND ISD	0.87200	0.13385	1.00585
1042	3A	MARBLE FALLS ISD	0.89950	0.21530	1.11480
1053	34	MANOR ISD	0.87200	0.48000	1.35200
1057	38	DRIPPING SPRINGS ISD	0.96030	0.35000	1.31030
1059	4A	JOHNSON CITY ISD	0.87200	0.19390	1.06590
1072	5A	ROUND ROCK ISD	0.89360	0.24000	1.13360
1098	69	LEANDER ISD	0.87200	0.46500	1.33700

## SCHOOL BOUNDARIES



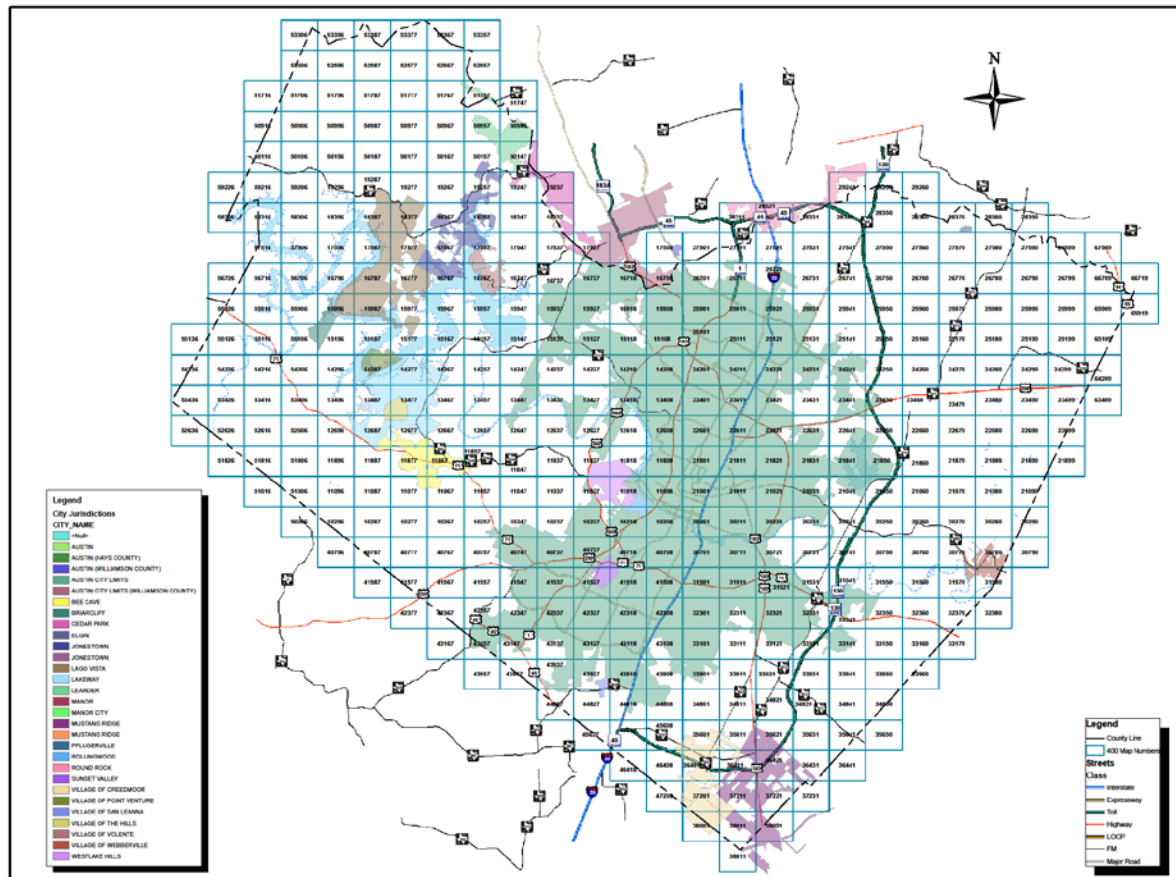
## Travis County Cities

Travis County has 21 cities within its boundaries, including the state capital of Austin. Austin is the fourth largest city in the state and the eleventh largest city 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	0.42800	0.11300	0.54100
1004	05	CITY OF MANOR	0.60340	0.17930	0.78270
1008	09	CITY OF WEST LAKE HILLS	0.07860	0.00000	0.07860
1018	11	CITY OF ROLLINGWOOD	0.11500	0.10430	0.21930
1019	12	VILLAGE OF SAN LEANNA	0.24980	0.00000	0.24980
1031	2F	CITY OF ROUND ROCK	0.26486	0.13214	0.39700
1035	20	CITY OF PFLUGERVILLE	0.28670	0.19960	0.48630
1036	21	CITY OF LAKEWAY	0.11490	0.03960	0.15450
1046	3F	CITY OF CEDAR PARK	0.23434	0.19766	0.43200
1065	40	CITY OF CREEDMOOR	0.27530	0.00000	0.27530
1071	49	CITY OF LAGO VISTA	0.39810	0.20890	0.60700
1075	5F	CITY OF ELGIN	0.40406	0.18591	0.58998
1076	5G	VILLAGE OF VOLENTE	0.08640	0.00000	0.08640
1077	5H	VILLAGE OF WEBBERVILLE	0.03910	0.17940	0.21850
1078	50	CITY OF JONESTOWN	0.42390	0.09490	0.51880
1083	55	VILLAGE OF BRIARCLIFF	0.05260	0.06540	0.11800
1090	6F	CITY OF LEANDER	0.30213	0.17757	0.47970
1096	61	CITY OF MUSTANG RIDGE	0.36460	0.02360	0.38820
1102	7E	VILLAGE OF THE HILLS	0.06810	0.03190	0.10000
1103	7F	VILLAGE OF POINT VENTURE	0.11100	0.00000	0.11100
1122	83	CITY OF BEE CAVE	0.00000	0.02000	0.02000



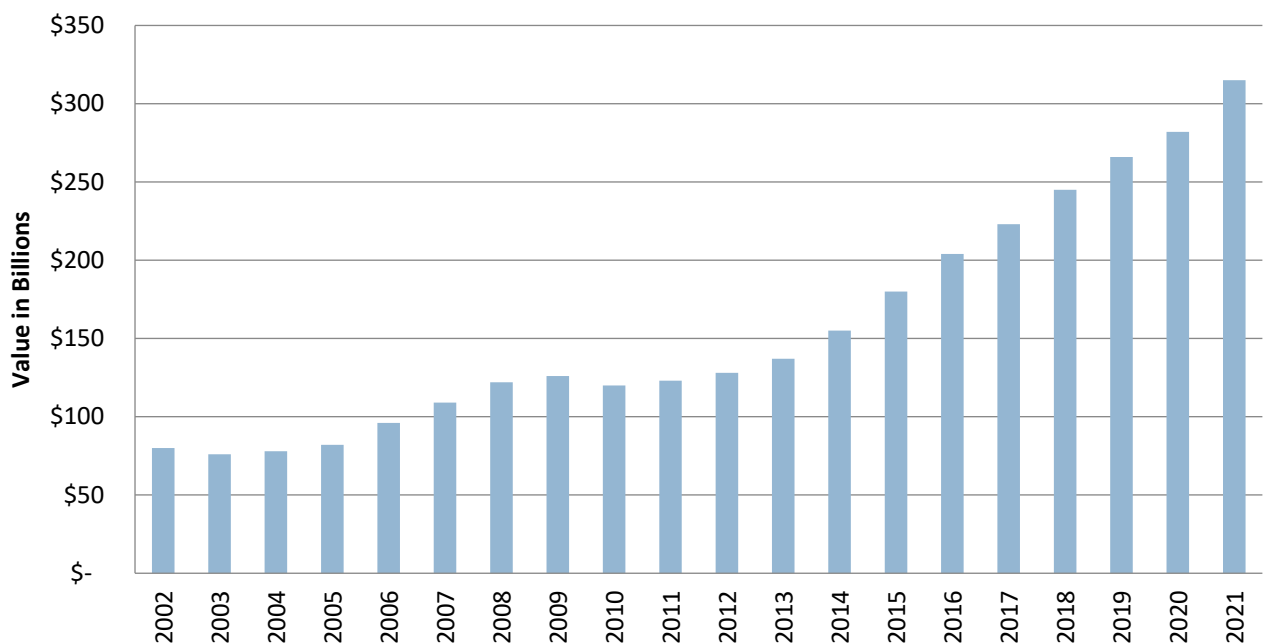
# CITY BOUNDARIES



# 20 YEAR HISTORY OF APPRAISAL ROLL VALUES

2021 was the eleventh consecutive year of appraisal roll growth. All sectors experienced growth.

Year	Total Appraisal Roll	Appraisal Roll in Billions	Change from Prior Year	Percent Change
2002	\$ 79,727,220,411	\$ 80	\$ 3,487,786,256	4.57%
2003	\$ 76,468,299,684	\$ 76	\$ (3,258,920,727)	-4.09%
2004	\$ 77,780,497,021	\$ 78	\$ 1,312,197,337	1.72%
2005	\$ 82,376,017,030	\$ 82	\$ 4,595,520,009	5.91%
2006	\$ 95,938,443,366	\$ 96	\$ 13,562,426,336	16.46%
2007	\$ 108,849,163,598	\$ 109	\$ 12,910,720,232	13.46%
2008	\$ 121,880,175,682	\$ 122	\$ 13,031,012,084	11.97%
2009	\$ 125,920,708,866	\$ 126	\$ 4,040,533,184	3.32%
2010	\$ 120,247,416,959	\$ 120	\$ (5,673,291,907)	-4.51%
2011	\$ 123,196,201,548	\$ 123	\$ 2,948,784,589	2.45%
2012	\$ 128,176,409,480	\$ 128	\$ 4,980,207,932	4.04%
2013	\$ 136,609,794,659	\$ 137	\$ 8,433,385,179	6.58%
2014	\$ 154,513,882,900	\$ 155	\$ 17,904,088,241	13.11%
2015	\$ 179,776,622,324	\$ 180	\$ 25,262,739,424	16.35%
2016	\$ 203,900,582,596	\$ 204	\$ 24,123,960,272	13.42%
2017	\$ 223,147,520,227	\$ 223	\$ 19,246,937,631	9.44%
2018	\$ 245,338,206,315	\$ 245	\$ 41,437,623,719	20.32%
2019	\$ 266,184,989,892	\$ 266	\$ 20,846,783,577	8.50%
2020	\$ 281,851,353,216	\$ 282	\$ 15,666,363,324	5.89%
2021	\$ 314,594,449,350	\$ 315	\$ 32,743,096,134	11.62%



## ALL JURISDICTION CERTIFIED VALUES

EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1138	ACC DIST - WMSN CO	J	\$ 386,511	\$ 386,511
1864723	ALTESSA MUD	M	\$ 108,453	\$ 4,583
1439214	ANDERSON MILL LIMITED DISTRICT	M	\$ 24,759,003	\$ 17,914,790
1097	AUSTIN COMM COLL DIST	J	\$ 262,225,598,503	\$ 212,838,121,008
1001	AUSTIN ISD	S	\$ 194,329,388,082	\$ 159,103,576,799
1124	AUSTIN MUD NO 1	M	\$ 721,455,485	\$ 195,447,579
1125	AUSTIN MUD NO 2	M	\$ 554,521,109	\$ 513,825,180
1126	AUSTIN MUD NO 3	M	\$ 293,779,242	\$ 230,001,611
1364190	BASTROP-TRAVIS COUNTIES ESD NO 1	E	\$ 354,893,869	\$ 267,746,835
1890601	BELLA FORTUNA PID	P	\$ 8,420,523	\$ 8,420,523
1119	BELLA VISTA MUD	M	\$ 187,722,566	\$ 162,356,435
1329420	BELVEDERE MUD	M	\$ 272,700,755	\$ 253,593,698
1636026	CASCADES MUD NO 1	M	\$ 5,138,393	\$ 4,099,226
1150	CIRCLE C MUD NO 3	M	\$ 175,000	\$ 105
1002	CITY OF AUSTIN	C	\$ 229,464,704,168	\$ 175,068,593,367
1122	CITY OF BEE CAVE	C	\$ 3,169,987,326	\$ 2,621,303,015
1046	CITY OF CEDAR PARK	C	\$ 1,401,360,496	\$ 1,241,695,124
1065	CITY OF CREEDMOOR	C	\$ 160,756,873	\$ 108,195,541
1075	CITY OF ELGIN	C	\$ 188,961,967	\$ 126,816,196
1078	CITY OF JONESTOWN	C	\$ 781,176,168	\$ 634,238,120
1071	CITY OF LAGO VISTA	C	\$ 1,554,352,060	\$ 1,314,131,872
1036	CITY OF LAKEWAY	C	\$ 6,322,491,565	\$ 5,809,667,608
1090	CITY OF LEANDER	C	\$ 2,097,371,669	\$ 1,940,510,473
1004	CITY OF MANOR	C	\$ 1,426,813,158	\$ 1,229,201,586
1096	CITY OF MUSTANG RIDGE	C	\$ 196,075,432	\$ 126,847,783
1035	CITY OF PFLUGERVILLE	C	\$ 9,079,779,838	\$ 7,630,535,983
1018	CITY OF ROLLINGWOOD	C	\$ 1,285,052,766	\$ 1,198,808,934
1031	CITY OF ROUND ROCK	C	\$ 704,975,445	\$ 578,380,311
1020	CITY OF SUNSET VALLEY	C	\$ 503,128,488	\$ 440,824,791
1008	CITY OF WEST LAKE HILLS	C	\$ 3,007,227,892	\$ 2,609,245,930
1876898	COLORADO RIVER PROJECT REINVESTMENT ZONE	T	\$ 82,456,645	\$ 82,456,645
1594404	COMMUNITY LAND TRUST	RO	\$ 199,303	\$ 97,038
1015	COTTONWOOD CREEK MUD NO 1	M	\$ 339,657,727	\$ 312,078,199
1037	COUPLAND ISD	S	\$ 21,989,759	\$ 8,987,561
1016	CYPRESS RANCH WCID NO 1	W	\$ 201,296,644	\$ 195,086,093
1005	DEL VALLE ISD	S	\$ 12,835,509,320	\$ 9,816,308,812
1028	DOWNTOWN PUB IMP DIST	P	\$ 15,804,345,707	\$ 12,448,167,474
1057	DRIPPING SPRINGS ISD	S	\$ 127,854,149	\$ 15,547,210
1049	E SIXTH ST PUB IMP DIST	P	\$ 662,184,207	\$ 659,752,173
1007	EANES ISD	S	\$ 21,967,856,985	\$ 19,330,393,910
1027	ELGIN ISD	S	\$ 770,702,056	\$ 475,465,902
1559173	ELGIN TIRZ #1	T	\$ 7,142,339	\$ 7,132,408
1671480	ESTANCIA HILL COUNTRY PID	P	\$ 241,811,822	\$ 230,740,423
1009	HAYS CONSOLIDATED ISD	S	\$ 43,754,951	\$ 26,095,696
1675215	HOMESTEAD PRESERVATION REINVESTMENT ZONE 1	T	\$ 8,556,196,250	\$ 6,667,960,951
1039	HURST CREEK MUD	M	\$ 776,620,541	\$ 578,264,871
1607165	INDIAN HILLS PID	P	\$ 7,149,824	\$ 7,149,824
1059	JOHNSON CITY ISD	S	\$ 83,409,469	\$ 12,921,557
1306817	KELLY LANE WCID NO 1	W	\$ 296,465,037	\$ 279,524,771



EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1306818	KELLY LANE WCID NO 2	W	\$ 239,961,074	\$ 228,361,255
1023	LAGO VISTA ISD	S	\$ 2,971,282,374	\$ 2,345,232,256
1814277	LAGOS PID	P	\$ 35,499,252	\$ 33,065,631
1761821	LAKE POINTE MUD	M	\$ 703,707,308	\$ 623,642,228
1089	LAKE POINTE MUD NO 3 (DA)	M	\$ 344,482,402	\$ 301,024,567
1101	LAKE POINTE MUD NO 5 (DA)	M	\$ 359,473,691	\$ 322,523,216
1006	LAKE TRAVIS ISD	S	\$ 20,137,055,181	\$ 15,416,395,897
1332603	LAKESIDE MUD NO 3	M	\$ 275,877,696	\$ 255,380,901
1875672	LAKESIDE MUD NO 5	M	\$ 13,470,538	\$ 155,703
1131	LAKESIDE WCID NO 1	W	\$ 192,218,471	\$ 180,823,364
1134	LAKESIDE WCID NO 2A	M	\$ 194,347,668	\$ 179,288,645
1135	LAKESIDE WCID NO 2B	W	\$ 172,545,737	\$ 161,081,810
1136	LAKESIDE WCID NO 2C	W	\$ 399,973,434	\$ 358,911,192
1137	LAKESIDE WCID NO 2D	W	\$ 285,829,311	\$ 269,346,421
1040	LAKEWAY MUD	M	\$ 1,639,005,218	\$ 1,516,019,665
1397701	LAZY NINE MUD NO 1A	M	\$ 28,007,154	\$ 21,225,868
1397702	LAZY NINE MUD NO 1B	M	\$ 602,336,751	\$ 572,945,943
1397703	LAZY NINE MUD NO 1C	M	\$ 208,935	\$ 1,197
1397704	LAZY NINE MUD NO 1D	M	\$ 371,900	\$ 938
1397705	LAZY NINE MUD NO 1E	M	\$ 10,197,966	\$ 58,392
1098	LEANDER ISD	S	\$ 14,709,564,592	\$ 12,463,857,839
1599645	LONE STAR RAIL DISTRICT	T	\$ 7,345,684,795	\$ 7,072,919,912
1685385	LOST CREEK LIMITED DISTRICT	M	\$ 1,248,749,960	\$ 1,206,625,635
1890621	MANOR HEIGHTS PID (IMP AREA #1)	P	\$ 2,876,740	\$ 2,876,740
1890633	MANOR HEIGHTS PID (IMP AREA #2)	P	\$ 1,819,677	\$ 1,819,677
1890652	MANOR HEIGHTS PID (MIA)	P	\$ 9,967,722	\$ 9,454,169
1838707	MANOR HEIGHTS TIRZ	T	\$ 10,269,912	\$ 9,756,359
1053	MANOR ISD	S	\$ 10,239,878,854	\$ 7,162,142,855
1042	MARBLE FALLS ISD	S	\$ 1,157,897,434	\$ 733,261,465
1099	MOORES CROSSING MUD	M	\$ 241,211,331	\$ 209,797,712
1127	NE TCRD DIST NO 4 (WELLS PT)	R	\$ 445,784,824	\$ 400,532,493
1111	NE TRAVIS CO ROAD DIST NO 2	R	\$ 1,608,739,820	\$ 1,450,551,952
1033	NE TRAVIS CO UTILITY DIST	M	\$ 391,235,210	\$ 373,358,158
1879798	NEW SWEDEN MUD NO 1	M	\$ 4,547,268	\$ 403,557
1396104	NORTH AUSTIN MUD NO 1	M	\$ 164,148,563	\$ 146,611,699
1123	NORTHTOWN MUD	M	\$ 1,207,764,306	\$ 929,220,963
1113	NW TR CO RD DIST 3 GLDN TRI	R	\$ 736,868,681	\$ 736,850,568
1636256	ONION CREEK METRO PARK DIST	M	\$ 218,961,795	\$ 164,702,229
1026	PFLUGERVILLE ISD	S	\$ 24,229,094,813	\$ 19,872,447,308
1672423	PILOT KNOB MUD NO 1	M	\$ 1,486,193	\$ 451,879
1604242	PILOT KNOB MUD NO 2	M	\$ 54,522,402	\$ 53,113,028
1597862	PILOT KNOB MUD NO 3	M	\$ 329,031,800	\$ 317,072,484
1597864	PILOT KNOB MUD NO 4	M	\$ 1,687,724	\$ 210,812
1636020	PILOT KNOB MUD NO 5	M	\$ 2,051,816	\$ 2,046,816
1332144	PRESIDENTIAL GLEN MUD	M	\$ 300,458,286	\$ 291,900,290
1506857	REINVESTMENT ZONE # 1 CITY OF PFLUG	T	\$ 485,224,198	\$ 409,996,719
1761831	RIVER PLACE LIMITED DISTRICT	M	\$ 921,861,835	\$ 764,866,079
1318757	RMMA REUSE & REDEVELOPMENT	T	\$ 2,309,818,241	\$ 1,942,981,464
1116	RNCH @ CYPRSS CRK MUD 1	M	\$ 125,599,693	\$ 120,561,413
1857921	ROSE HILL PID	P	\$ 253,282,489	\$ 249,346,926
1072	ROUND ROCK ISD	S	\$ 12,416,807,659	\$ 10,942,812,351
1607163	SEAHOLM TIF	T	\$ 423,914,897	\$ 402,168,711
1074	SENNA HILLS MUD	M	\$ 352,014,769	\$ 345,471,517





EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1052	SHADY HOLLOW MUD	M	\$ 485,303,301	\$ 457,920,677
1676767	SOUTH CONGRESS PID	P	\$ 147,977,902	\$ 125,142,051
1558193	SOUTHEAST TRAVIS COUNTY MUD NO 1	M	\$ 41,320,558	\$ 40,556,694
1558195	SOUTHEAST TRAVIS COUNTY MUD NO 2	M	\$ 1,965,726	\$ 1,965,726
1636027	SOUTHEAST TRAVIS COUNTY MUD NO 3	M	\$ 2,879,154	\$ 2,879,154
1636028	SOUTHEAST TRAVIS COUNTY MUD NO 4	M	\$ 1,905,457	\$ 1,905,457
1373279	SUNFIELD MUD NO 1	M	\$ 134,536	\$ 71,116
1373280	SUNFIELD MUD NO 2	M	\$ 1,700,597	\$ 182,974
1373281	SUNFIELD MUD NO 3	M	\$ 302,105	\$ 8,991
1082	SW TRAVIS CO RD DIST NO 1	R	\$ 2,843,517,111	\$ 2,584,159,165
1013	TANGLEWD FOREST LTD DIST	M	\$ 565,234,156	\$ 498,602,464
1772331	TESSERA ON LAKE TRAVIS PID (IMP AREA #1)	A	\$ 83,650,194	\$ 81,111,135
1772333	TESSERA ON LAKE TRAVIS PID (IMP AREA #2)	A	\$ 33,693,765	\$ 33,178,110
1698761	TESSERA ON LAKE TRAVIS PID (MIA)	P	\$ 5,904,573	\$ 5,904,573
1000	TRAVIS CENTRAL APP DIST	A	\$ 317,071,130,125	\$ 270,908,051,063
1014	TRAVIS CO BCCP	M	\$ 14,888,544,181	\$ 12,007,063,614
1389381	TRAVIS CO BEE CAVE ROAD DIST NO 1	R	\$ 433,680,095	\$ 424,246,805
1066	TRAVIS CO ESD NO 1	E	\$ 4,821,569,799	\$ 3,926,267,440
1086	TRAVIS CO ESD NO 10	E	\$ 2,882,945,287	\$ 2,567,688,750
1079	TRAVIS CO ESD NO 11	E	\$ 3,236,962,921	\$ 2,432,440,416
1108	TRAVIS CO ESD NO 12	E	\$ 4,385,010,709	\$ 3,504,559,692
1332608	TRAVIS CO ESD NO 13	E	\$ 311,742,434	\$ 186,298,792
1107	TRAVIS CO ESD NO 14	E	\$ 865,527,142	\$ 662,319,166
1727173	TRAVIS CO ESD NO 15	E	\$ 3,243,623,445	\$ 2,432,395,932
1807956	TRAVIS CO ESD NO 16	E	\$ 3,373,829,836	\$ 2,646,974,492
1891104	TRAVIS CO ESD NO 17	E	\$ 7,787,134,411	\$ 7,042,721,893
1129	TRAVIS CO ESD NO 2	E	\$ 18,580,177,858	\$ 16,069,988,462
1011	TRAVIS CO ESD NO 3	E	\$ 4,751,272,022	\$ 4,130,095,720
1085	TRAVIS CO ESD NO 4	E	\$ 3,591,264,548	\$ 2,989,178,883
1084	TRAVIS CO ESD NO 5	E	\$ 2,273,781,393	\$ 2,028,534,212
1080	TRAVIS CO ESD NO 6	E	\$ 21,367,023,555	\$ 19,174,044,982
1010	TRAVIS CO ESD NO 7	E	\$ 4,115,614,287	\$ 3,473,036,712
1112	TRAVIS CO ESD NO 8	E	\$ 3,802,115,254	\$ 3,078,060,994
1058	TRAVIS CO ESD NO 9	E	\$ 10,532,085,165	\$ 9,382,065,607
1635977	TRAVIS CO IMPROVEMENT DIST NO 1	P	\$ 29,085,786	\$ 12,497,408
1062	TRAVIS CO MUD NO 10	M	\$ 155,064,916	\$ 137,393,733
1274977	TRAVIS CO MUD NO 11	M	\$ 397,947,172	\$ 376,521,625
1274978	TRAVIS CO MUD NO 12	M	\$ 352,840,755	\$ 341,044,205
1274981	TRAVIS CO MUD NO 13	M	\$ 350,703,006	\$ 340,706,888
1047	TRAVIS CO MUD NO 14	M	\$ 162,012,313	\$ 157,011,786
1091	TRAVIS CO MUD NO 15	M	\$ 742,646,201	\$ 624,483,878
1396736	TRAVIS CO MUD NO 16	M	\$ 255,609,002	\$ 245,492,782
1574082	TRAVIS CO MUD NO 17	M	\$ 246,077,151	\$ 239,235,443
1574543	TRAVIS CO MUD NO 18	M	\$ 290,741,758	\$ 276,269,199
1727347	TRAVIS CO MUD NO 19	M	\$ 43,539,946	\$ 38,566,614
1106	TRAVIS CO MUD NO 2	M	\$ 357,200,352	\$ 339,100,599
1727348	TRAVIS CO MUD NO 20	M	\$ 81,069,718	\$ 76,656,928
1574074	TRAVIS CO MUD NO 21	M	\$ 601,494,359	\$ 565,305,959
1729857	TRAVIS CO MUD NO 22	M	\$ 77,851,340	\$ 65,193,972
1720114	TRAVIS CO MUD NO 23	M	\$ 302,648,131	\$ 290,900,080
1720115	TRAVIS CO MUD NO 24	M	\$ 8,424,039	\$ 776,265
1807970	TRAVIS CO MUD NO 25	M	\$ 6,705,035	\$ 6,705,035
1115	TRAVIS CO MUD NO 3	M	\$ 923,042,339	\$ 794,333,298
1130	TRAVIS CO MUD NO 4	M	\$ 217,063,519	\$ 217,059,019
1012	TRAVIS CO MUD NO 5	M	\$ 428,478,823	\$ 410,895,241



EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1029	TRAVIS CO MUD NO 6	M	\$ 137,264,516	\$ 136,489,656
1044	TRAVIS CO MUD NO 7	M	\$ 1,642,237	\$ 1,642,237
1061	TRAVIS CO MUD NO 8	M	\$ 172,539,406	\$ 161,570,010
1073	TRAVIS CO MUD NO 9	M	\$ 4,239,352	\$ 4,003,384
1100	TRAVIS CO WCID 17 COMANCHE TRAILS (DA)	W	\$ 300,756,925	\$ 235,440,660
1064	TRAVIS CO WCID 17 FLINTROCK (DA)	W	\$ 411,091,850	\$ 400,727,072
1481361	TRAVIS CO WCID 17 SERENE HILLS (DA)	W	\$ 355,327,074	\$ 331,140,738
1088	TRAVIS CO WCID 17 SOUTHVIEW (DA)	W	\$ 36,686,319	\$ 34,815,962
1043	TRAVIS CO WCID 17 STEINER RANCH (DA)	W	\$ 2,979,618,152	\$ 2,723,199,191
1017	TRAVIS CO WCID NO 10	W	\$ 5,867,073,276	\$ 5,184,928,741
1024	TRAVIS CO WCID NO 17	W	\$ 9,341,193,061	\$ 7,890,152,343
1025	TRAVIS CO WCID NO 18	W	\$ 1,036,632,300	\$ 922,239,798
1054	TRAVIS CO WCID NO 19	W	\$ 262,997,813	\$ 251,333,487
1056	TRAVIS CO WCID NO 20	W	\$ 654,672,831	\$ 576,873,908
1055	TRAVIS CO WCID NO 21	W	\$ 3,109,411	\$ 2,665,729
1038	TRAVIS CO WCID POINT VENTURE	W	\$ 319,916,631	\$ 302,356,866
1003	TRAVIS COUNTY	G	\$ 315,990,091,832	\$ 239,610,055,367
1034	TRAVIS COUNTY HEALTHCARE DISTRICT	H	\$ 315,984,441,544	\$ 239,525,791,279
1436544	TRAVIS-CREEDMOOR MUD	M	\$ 36,529,272	\$ 36,221,616
1083	VILLAGE OF BRIARCLIFF	C	\$ 434,503,102	\$ 409,152,407
1095	VILLAGE OF GARFIELD	C	\$ 45,392	\$ 45,392
1103	VILLAGE OF POINT VENTURE	C	\$ 323,122,049	\$ 289,519,254
1019	VILLAGE OF SAN LEANNA	C	\$ 91,437,199	\$ 81,341,027
1102	VILLAGE OF THE HILLS	C	\$ 705,541,923	\$ 523,710,439
1076	VILLAGE OF VOLENTE	C	\$ 312,427,459	\$ 280,618,668
1077	VILLAGE OF WEBBERVILLE	C	\$ 51,413,704	\$ 34,987,153
1396737	WALLER CREEK TIF	T	\$ 2,621,897,890	\$ 1,875,214,506
1051	WELLS BRANCH MUD	M	\$ 1,727,083,963	\$ 1,464,390,777
1332609	WEST CYPRESS HILLS WCID NO 1	W	\$ 9,223,326	\$ 122,772
1092	WEST TRAVIS CO MUD NO 6	M	\$ 775,893,773	\$ 752,789,638
1093	WEST TRAVIS CO MUD NO 7	M	\$ 3,783,595	\$ 3,783,595
1094	WEST TRAVIS CO MUD NO 8	M	\$ 258,451,092	\$ 251,691,546
1607164	WHISPER VALLEY PID	P	\$ 117,949,230	\$ 90,167,053
1104	WILBARGER CRK MUD NO 1	M	\$ 176,988,326	\$ 155,864,248
1105	WILBARGER CRK MUD NO 2	M	\$ 7,612,875	\$ 7,612,875
1772334	WILDHORSE PID (IMP AREA #1)	P	\$ 41,517,808	\$ 41,407,146
1400491	WILLIAMSON/TRAVIS MUD NO 1	M	\$ 157,109,437	\$ 150,008,181
1032	WMSN CO WSID DIST 3	W	\$ 109,889,328	\$ 107,497,492
1120	WMSN-TR CO WCID NO 1F	W	\$ 187,655,698	\$ 169,552,448
1121	WMSN-TR CO WCID NO 1G	W	\$ 391,840,748	\$ 369,383,877

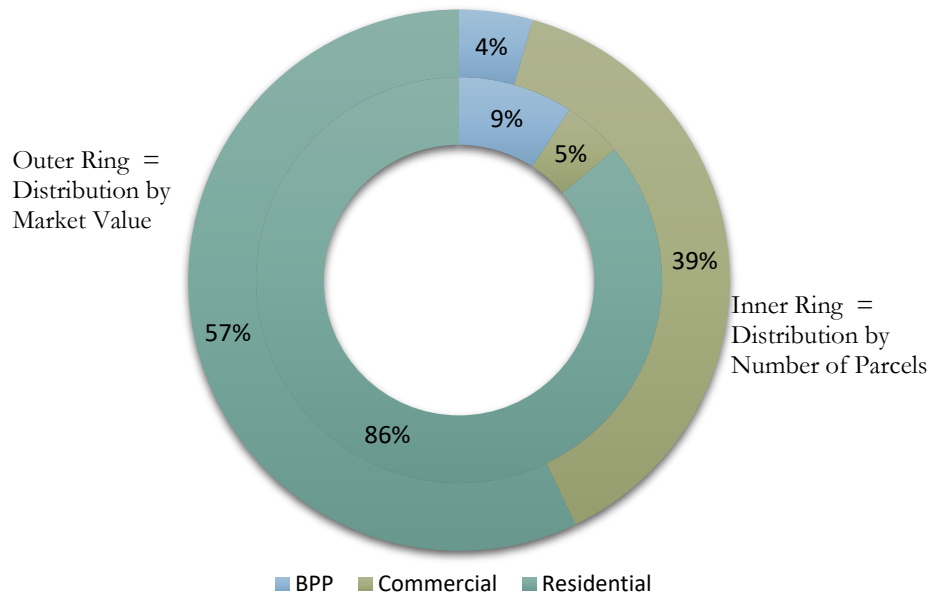




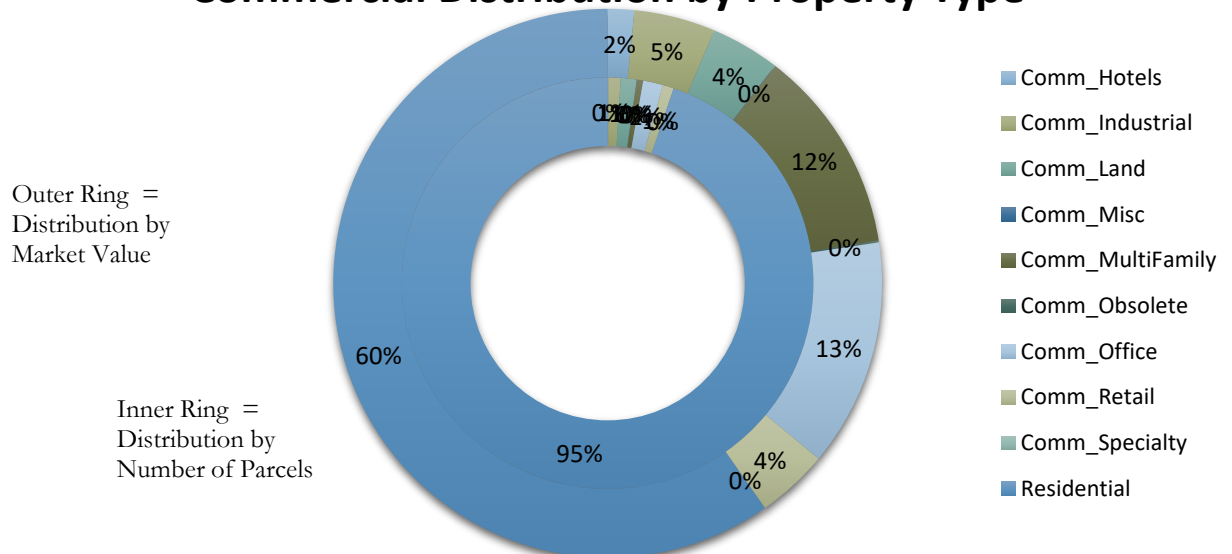
## VALUE DISTRIBUTIONS

Property Type	Count	Market Value
BPP	42,399	\$ 13,816,660,505
Commercial	21,902	\$ 121,209,906,196
Residential	399,229	\$ 179,567,882,649
	463,530	\$ 314,594,449,350

### Distribution by General Property Type



### Commercial Distribution by Property Type



## STATE PROPERTY CATEGORIES

State Cd	State Cd Desc	Prop Count	New Market	Market Val	Taxable Val
A	SINGLE FAMILY RESIDENCE	327,592	\$ 3,360,937,246	\$ 160,937,082,496	\$ 121,651,002,616
B	MULTIFAMILY RESIDENCE	12,915	\$ 1,275,081,290	\$ 37,563,809,327	\$ 37,257,608,258
C1	VACANT LOTS AND LAND TRACTS	27,281	\$ 52,664	\$ 3,636,767,861	\$ 3,635,241,683
D1	QUALIFIED OPEN-SPACE LAND	4,349	\$ -	\$ 3,468,461,612	\$ 28,103,491
D2	IMPROVEMENTS ON QUALIFIED O	346	\$ -	\$ 36,837,780	\$ 36,763,768
E	RURAL LAND, NON QUALIFIED OPE	6,245	\$ 11,800,821	\$ 1,860,089,434	\$ 1,634,099,928
F1	COMMERCIAL REAL PROPERTY	14,788	\$ 1,778,824,450	\$ 61,604,622,828	\$ 61,269,838,184
F2	INDUSTRIAL AND MANUFACTURIN	37	\$ -	\$ 919,807,303	\$ 909,918,853
G1	OIL AND GAS	5	\$ -	\$ 309,160	\$ 309,160
J1	WATER SYSTEMS	28	\$ -	\$ 12,250,775	\$ 12,250,775
J2	GAS DISTRIBUTION SYSTEM	10	\$ -	\$ 222,418,757	\$ 222,418,757
J3	ELECTRIC COMPANY (INCLUDING C	85	\$ -	\$ 242,495,725	\$ 242,495,725
J4	TELEPHONE COMPANY (INCLUDING	896	\$ -	\$ 346,029,457	\$ 346,029,457
J5	RAILROAD	11	\$ -	\$ 36,423,010	\$ 36,423,010
J6	PIPELINE COMPANY	129	\$ -	\$ 36,235,542	\$ 36,167,011
J7	CABLE TELEVISION COMPANY	49	\$ -	\$ 354,282,799	\$ 354,282,799
J8	OTHER TYPE OF UTILITY	2	\$ -	\$ 50,991,837	\$ 50,991,837
J9	RAILROAD ROLLING STOCK	2	\$ -	\$ 5,645,680	\$ 5,645,680
L1	COMMERCIAL PERSONAL PROPERT	36,540	\$ 4,198,849	\$ 7,828,692,575	\$ 7,581,743,585
L2	INDUSTRIAL AND MANUFACTURIN	825	\$ -	\$ 4,145,691,436	\$ 2,582,184,326
M1	TANGIBLE OTHER PERSONAL, MOB	10,638	\$ 31,466,453	\$ 279,692,064	\$ 256,093,696
N	INTANGIBLE PROPERTY AND/OR U	3	\$ -	\$ 77,947	\$ 77,947
O	RESIDENTIAL INVENTORY	11,783	\$ 437,892,416	\$ 1,119,216,261	\$ 1,119,112,037
S	SPECIAL INVENTORY TAX	627	\$ -	\$ 340,903,633	\$ 340,903,633
X	TOTALLY EXEMPT PROPERTY	12,816	\$ 318,038,421	\$ 30,941,246,333	\$ -
		<b>468,003</b>	<b>\$ 7,218,292,610</b>	<b>\$ 315,990,091,967</b>	<b>\$ 239,609,706,216</b>



## TOP TEN TAXPAYERS

### Top Ten 2021 Ad Valorem Taxpayers in Travis County

	Taxpayer Name	Market Value	% of Total County Market Value	Taxable Value	% of Total County Taxable Value
1	Samsung Austin Semiconductor	\$ 1,106,729,241	0.35%	\$ 1,032,548,764	0.43%
2	Columbia/St Davids Health Care	\$ 548,714,608	0.17%	\$ 548,714,608	0.23%
3	Oracle America Inc.	\$ 518,389,475	0.16%	\$ 518,389,475	0.22%
4	Apple Inc.	\$ 486,423,945	0.15%	\$ 486,423,945	0.20%
5	Icon IPC TX Property Owner	\$ 416,428,173	0.13%	\$ 416,428,173	0.17%
6	CSHV- 401 Congress LLC	\$ 409,788,700	0.13%	\$ 409,788,700	0.17%
7	Finley Company	\$ 396,103,239	0.13%	\$ 393,832,807	0.16%
8	GW Block 23 Office LLC	\$ 381,722,000	0.12%	\$ 381,722,000	0.16%
9	HEB Grocery Company LP	\$ 364,454,480	0.12%	\$ 364,454,480	0.15%
10	BPP Alphabet MF Riata LP	\$ 358,876,136	0.11%	\$ 358,876,136	0.15%
	<b>TRAVIS COUNTY TOTAL</b>	<b>\$ 315,990,091,967</b>	<b>100.00%</b>	<b>\$ 239,609,706,216</b>	<b>100.00%</b>
* Sum of all properties/accounts for the principal taxpayer					



## APPRAISAL WORKLOAD

	2019	2020	2021
Permits	29,276	30,823	18,445
New Subdivision	270	266	269
New Lots	10,130	7,214	5,662
New Condos	1,357	908	985
New Units	3,826	3,127	3,319
New Construction	9,516	9,051	10,386
Field Inspections	206,592	227,564	435,072
Deed Transactions	21,678	20,081	23,966
Sales Transactions	19,265	8,518	17,105
Exemptions Processed	22,623	24,831	28,674
Renditions Processed	25,586	23,687	23,895
Notices of Appraised Value Mailed	341,382	185,659	450,797



# 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 exemption.

100% Disabled veterans are eligible for 100% exemptions for their residence homestead.

Documentation from the Department of Veterans Affairs must be submitted indicating 100 percent disability compensation due to a service-connected disability AND 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		\$ 75,000		\$ 75,000
ANDERSON MILL LIMITED DISTRICT		20		\$ 10,000		\$ 10,000
AUSTIN COMM COLL DIST		1		\$ 180,000		\$ 180,000
AUSTIN ISD	\$ 25,000		\$ 10,000	\$ 25,000	\$ 10,000	\$ 15,000
CITY OF AUSTIN		20		\$ 113,000		\$ 113,000
CITY OF AUSTIN/HAYS CO				\$ 51,000		\$ 51,000
CITY OF AUSTIN/WMSN CO				\$ 51,000		\$ 51,000
CITY OF BEE CAVE		20		\$ 65,000		\$ 65,000
CITY OF CEDAR PARK		1		\$ 30,000		\$ 20,000
CITY OF ELGIN				\$ 15,000		\$ 15,000
CITY OF JONESTOWN		20		\$ 8,000		\$ 8,000
CITY OF LAGO VISTA		20				
CITY OF LAKEWAY				\$ 15,000		
CITY OF LEANDER		1		\$ 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		\$ 3,000		\$ 3,000
CITY OF WEST LAKE HILLS				\$ 4,000		
COTTONWOOD 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		\$ 10,000		\$ 10,000
HUTTO 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
JOHNSON CITY ISD	\$ 25,000		\$ 10,000		\$ 10,000	
LAGO VISTA ISD	\$ 25,000	20	\$ 10,000		\$ 10,000	
LAKE TRAVIS ISD	\$ 25,000	20	\$ 10,000		\$ 10,000	
LAKEWAY MUD				\$ 5,000		
LEANDER ISD	\$ 25,000		\$ 10,000	\$ 3,000	\$ 10,000	\$ 3,000
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				\$ 15,000		\$ 15,000
NORTHTOWN MUD		5				
PFLUGERVILLE ISD	\$ 25,000		\$ 10,000	\$ 9,100	\$ 10,000	
RIVER PLACE LIMITED DISTRICT		10		\$ 25,000		\$ 25,000
RIVER PLACE MUD		10		\$ 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		\$ 50,000		\$ 15,000
TRAVIS CO BCCP		20		\$ 65,000		\$ 65,000
TRAVIS CO ESD NO 9				\$ 4,000		
TRAVIS CO MUD NO 10		15		\$ 10,000		\$ 10,000
TRAVIS CO MUD NO 15				\$ 10,000		\$ 10,000
TRAVIS CO MUD NO 2				\$ 5,000		\$ 5,000
TRAVIS CO MUD NO 8						\$ 15,000
TRAVIS CO RFP DIST NO 6				\$ 3,000		\$ 3,000
TRAVIS CO WCID NO 10				\$ 4,000		
TRAVIS CO WCID NO 15		20		\$ 15,000		
TRAVIS CO WCID NO 17		10		\$ 15,000		\$ 15,000
TRAVIS CO WCID NO 18				\$ 30,000		
TRAVIS COUNTY		20		\$ 100,000		\$ 100,000
TRAVIS COUNTY HEALTHCARE DISTRICT		20		\$ 100,000		\$ 100,000
VILLAGE OF POINT VENTURE		10				
VILLAGE OF SAN LEANNA				\$ 25,000		
VILLAGE OF THE HILLS		20		\$ 10,000		\$ 10,000
VILLAGE OF VOLENTE				\$ 45,000		\$ 45,000
VILLAGE OF WEBBERVILLE		5				
WELLS BRANCH MUD		20				
WEST TRAVIS CO MUD NO 8		20		\$ 15,000		
WILLIAMSON/TRAVIS MUD NO 1				\$ 15,000		\$ 15,000
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 worth less than \$500 or business personal property worth less than \$2,500 are exempt from property taxes. No exemption application is required.

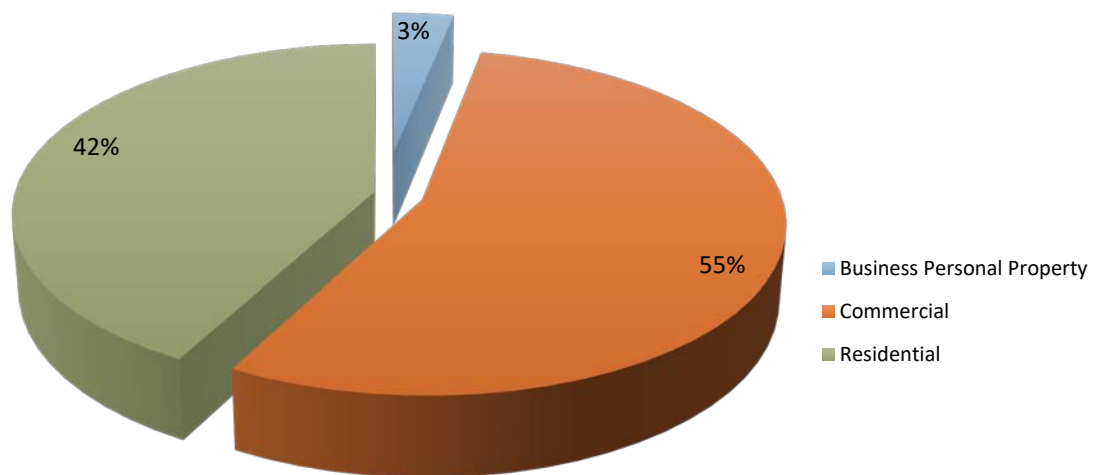


# TAXPAYER APPEALS

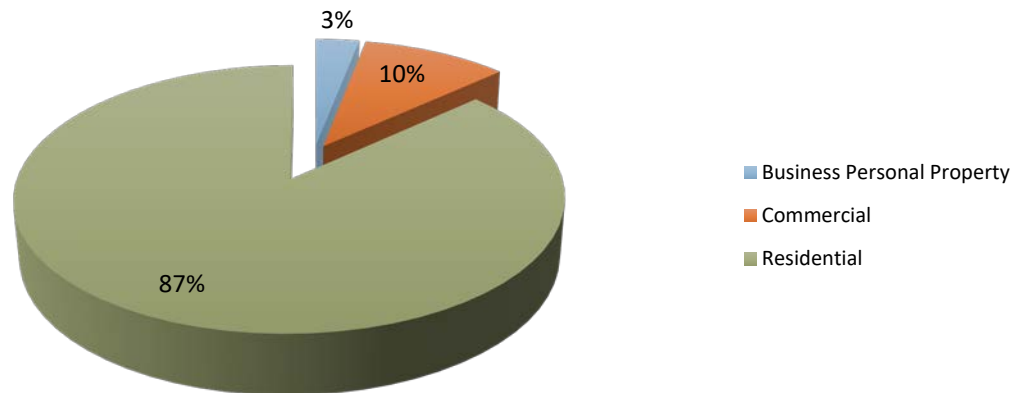
Taxpayers have the right to appeal their property's valuation. The Appraisal Review Board considers all evidence presented by the property owner and the Appraisal District Office at formal hearings. They then rule on the value of the property in question.



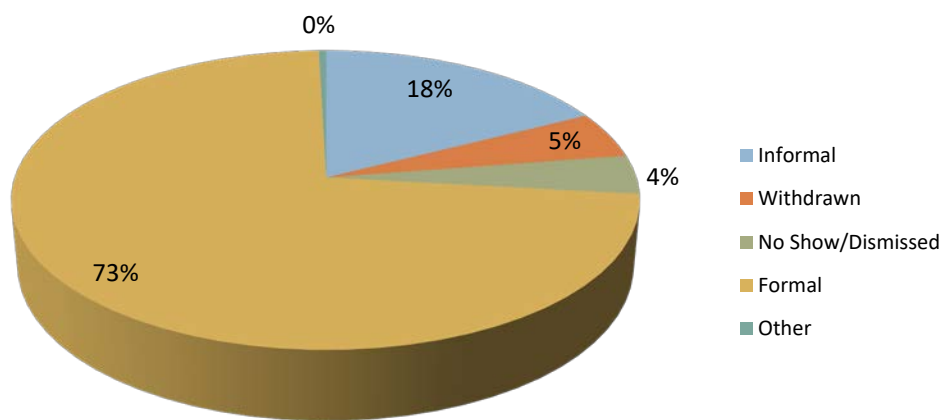
## Distribution of 2021 Appeals by Market Value



## Distribution of 2021 Appeals By Number of Appeals Filed



Taxpayers that file an appeal are first given an opportunity to meet informally with an appraiser. 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.

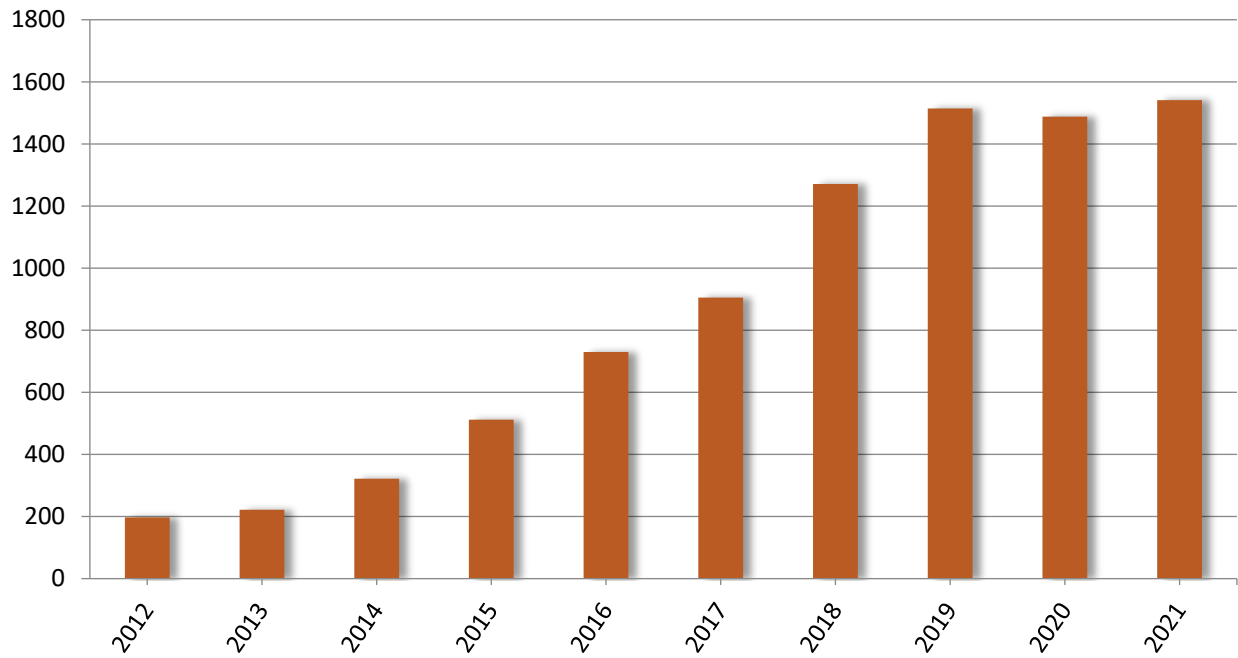


Taxpayers dissatisfied with the Appraisal Review Board formal hearing determination may appeal the decision arbitration, State Office of Administrative Hearings, or District Court.





### 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.

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. Travis CAD received its most recent PVS review in 2020 and the results are presented below.

## 2020 PROPERTY VALUE STUDY

Category	Number of Ratios **	2018 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	2,794	134,102,773,301	0.95	8.95	66.09	90.74	1.02
B. MULTI-FAMILY RESIDENCES	235	34,389,090,232	0.98	9.7	70.9	90.54	0.98
C1. VACANT LOTS	214	3,359,081,730	*	*	*	*	*
D2. FARM/RANCH IMP	-	24,468,165	*	*	*	*	*
E. RURAL-NON-QUAL	49	1,444,694,334	*	*	*	*	*
F1. COMMERCIAL REAL	269	60,124,993,621	1.00	8.58	77.75	95.49	1.02
F2. INDUSTRIAL REAL	-	774,601,790	*	*	*	*	*
G. OIL, GAS, MINERALS	-	468,115	*	*	*	*	*
J. UTILITIES	7	1,033,478,687	*	*	*	*	*
L1. COMMERCIAL PERSONAL	233	7,933,043,815	1.00	3.12	96.8	99.39	1.00
L2. INDUSTRIAL PERSONAL	-	4,319,625,683	*	*	*	*	*
M. OTHER PERSONAL	-	253,887,348	*	*	*	*	*
O. RESIDENTIAL INVENTORY	-	1,356,480,596	*	*	*	*	*
S. SPECIAL INVENTORY	-	376,052,756	*	*	*	*	*
OVERALL	3,801	249,492,740,173	0.96	10.06	67.45	89.17	0.97



## 2021 METHODS AND ASSISTANCE PROGRAM REVIEW

Travis CAD received its most recent MAP review in 2021. 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.

Glenn Hegar  
Texas Comptroller of Public Accounts  
2020-21 Final Methods and Assistance Program Review

Travis Central Appraisal District  
Current MAP Cycle Chief Appraiser(s): Marya Crigler  
Previous MAP Cycle Chief Appraiser(s): Marya Crigler

This review is conducted in accordance with Tax Code Section 5.102(a-1) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

The appraisal district is established in a county located in an area declared by the governor to be a disaster area during the tax year in which the review is required. Therefore, a limited-scope review has been conducted.

Mandatory Requirements	PASS/FAIL
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

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

### Appraisal District Ratings:

- Meets All – The total point score is 100
- Meets – The total point score ranges from 90 to less than 100
- Needs Some Improvement – The total point score ranges from 85 to less than 90
- Needs Significant Improvement – The total point score ranges from 75 to less than 85
- Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	15	15	100
Taxpayer Assistance	8	8	100
Operating Procedures	13	13	100
Appraisal Standards, Procedures and Methodology	18	18	100



# Proposed 2023 Pay Scale

Grade	Step	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	Hourly	14.52	14.81	15.11	15.41	15.73	16.04	16.36	16.69	17.02	17.37	17.71	18.06	18.43	18.79	19.16	19.54	19.93	20.34
	Biweekly	1,161.84	1,184.91	1,208.81	1,232.70	1,258.25	1,282.97	1,308.51	1,334.88	1,361.25	1,389.26	1,416.46	1,444.47	1,474.14	1,502.98	1,532.64	1,563.13	1,594.44	1,627.40
	Annual	30,207.84	30,807.71	31,429.01	32,050.30	32,714.45	33,357.17	34,021.31	34,706.88	35,392.45	36,120.86	36,827.86	37,556.27	38,327.54	39,077.38	39,848.64	40,641.33	41,455.44	42,312.40
2	Hourly	18.19	18.56	18.93	19.31	19.70	20.10	20.50	20.90	21.32	21.74	22.19	22.62	23.07	23.55	24.01	24.49	24.99	25.48
	Biweekly	1,455.18	1,484.80	1,514.40	1,544.80	1,576.00	1,608.00	1,640.00	1,672.00	1,705.60	1,739.20	1,775.20	1,809.60	1,845.60	1,884.00	1,920.80	1,959.20	1,999.20	2,038.40
	Annual	37,834.78	38,604.80	39,374.40	40,164.80	40,976.00	41,808.00	42,640.00	43,472.00	44,345.60	45,219.20	46,155.20	47,049.60	47,985.60	48,984.00	49,940.80	50,939.20	51,979.20	52,998.40
3	Hourly	21.85	22.29	22.74	23.19	23.65	24.12	24.61	25.10	25.61	26.12	26.64	27.17	27.71	28.27	28.83	29.41	29.99	30.59
	Biweekly	1,747.70	1,783.20	1,819.20	1,855.20	1,892.00	1,929.60	1,968.80	2,008.00	2,048.80	2,089.60	2,131.20	2,173.60	2,216.80	2,261.60	2,306.40	2,352.80	2,399.20	2,447.20
	Annual	45,440.30	46,363.20	47,299.20	48,235.20	49,192.00	50,169.60	51,188.80	52,208.00	53,268.80	54,329.60	55,411.20	56,513.60	57,636.80	58,801.60	59,966.40	61,172.80	62,379.20	63,627.20
4	Hourly	22.52	22.97	23.43	23.90	24.38	24.86	25.36	25.86	26.38	26.91	27.44	28.00	28.56	29.13	29.72	30.30	30.92	31.53
	Biweekly	1,801.26	1,837.60	1,874.40	1,912.00	1,950.40	1,988.80	2,028.80	2,068.80	2,110.40	2,152.80	2,195.20	2,240.00	2,284.80	2,330.40	2,377.60	2,424.00	2,473.60	2,522.40
	Annual	46,832.86	47,777.60	48,734.40	49,712.00	50,710.40	51,708.80	52,748.80	53,788.80	54,870.40	55,972.80	57,075.20	58,240.00	59,404.80	60,590.40	61,817.60	63,024.00	64,313.60	65,582.40
5	Hourly	23.95	24.43	24.93	25.43	25.94	26.44	26.97	27.51	28.07	28.62	29.20	29.79	30.38	30.99	31.61	32.24	32.89	33.54
	Biweekly	1,916.04	1,954.68	1,994.16	2,034.48	2,074.80	2,115.12	2,157.96	2,200.80	2,245.32	2,289.84	2,336.04	2,383.08	2,430.12	2,478.84	2,528.40	2,578.80	2,630.88	2,682.96
	Annual	49,817.04	50,821.68	51,848.16	52,896.48	53,944.80	54,993.12	56,106.96	57,220.80	58,378.32	59,535.84	60,737.04	61,960.08	63,183.12	64,449.84	65,738.40	67,048.80	68,402.88	69,756.96
6	Hourly	27.08	26.31	26.83	27.37	27.91	28.48	29.04	29.62	30.22	30.83	31.44	32.06	32.71	33.36	34.03	34.70	35.40	36.11
	Biweekly	2,166.46	2,104.80	2,146.40	2,189.60	2,232.80	2,278.40	2,323.20	2,369.60	2,417.60	2,466.40	2,515.20	2,564.80	2,616.80	2,668.80	2,722.40	2,776.00	2,832.00	2,888.80
	Annual	56,327.98	54,724.80	55,806.40	56,929.60	58,052.80	59,238.40	60,403.20	61,609.60	62,857.60	64,126.40	65,395.20	66,684.80	68,036.80	69,388.80	70,782.40	72,176.00	73,632.00	75,108.80
7	Hourly	29.15	28.31	28.88	29.46	30.06	30.65	31.27	31.90	32.53	33.18	33.85	34.52	35.22	35.92	36.64	37.36	38.11	38.87
	Biweekly	2,331.71	2,264.80	2,310.40	2,356.80	2,404.80	2,452.00	2,501.60	2,552.00	2,602.40	2,654.40	2,708.00	2,761.60	2,817.60	2,873.60	2,931.20	2,988.80	3,048.80	3,109.60
	Annual	60,624.56	58,884.80	60,070.40	61,276.80	62,524.80	63,752.00	65,041.60	66,352.00	67,662.40	69,014.40	70,408.00	71,801.60	73,257.60	74,713.60	76,211.20	77,708.80	79,268.80	80,849.60
8	Hourly	30.48	29.61	30.20	30.81	31.43	32.05	32.69	33.35	34.01	34.69	35.39	36.09	36.82	37.54	38.31	39.07	39.85	40.64
	Biweekly	2,438.13	2,368.80	2,416.00	2,464.80	2,514.40	2,564.00	2,615.20	2,668.00	2,720.80	2,775.20	2,831.20	2,887.20	2,945.60	3,003.20	3,064.80	3,125.60	3,188.00	3,251.20
	Annual	63,391.47	61,588.80	62,816.00	64,084.80	65,374.40	66,664.00	67,995.20	69,368.00	70,740.80	72,155.20	73,611.20	75,067.20	76,585.60	78,083.20	79,684.80	81,265.60	82,888.00	84,531.20
9	Hourly	32.60	31.66	32.30	32.94	33.60	34.28	34.96	35.67	36.38	37.11	37.84	38.60	39.38	40.16	40.96	41.78	42.62	43.47
	Biweekly	2,607.71	2,532.80	2,584.00	2,635.20	2,688.00	2,742.40	2,796.80	2,853.60	2,910.40	2,968.80	3,027.20	3,088.00	3,150.40	3,212.80	3,276.80	3,342.40	3,409.60	3,477.60
	Annual	67,800.53	65,852.80	67,184.00	68,515.20	69,888.00	71,302.40	72,716.80	74,193.60	75,670.40	77,188.80	78,707.20	80,288.00	81,910.40	83,532.80	85,196.80	86,902.40	88,649.60	90,417.60
10	Hourly	34.20	33.22	33.88	34.57	35.26	35.96	36.68	37.41	38.15	38.91	39.70	40.49	41.30	42.14	42.97	43.83	44.71	45.61
	Biweekly	2,735.76	2,657.60	2,710.40	2,765.60	2,820.80	2,876.80	2,934.40	2,992.80	3,052.00	3,112.80	3,176.00	3,239.20	3,304.00	3,371.20	3,437.60	3,506.40	3,576.80	3,648.80
	Annual	71,129.82	69,097.60	70,470.40	71,905.60	73,340.80	74,796.80	76,294.40	77,812.80	79,352.00	80,932.80	82,576.00	84,219.20	85,904.00	87,651.20	89,377.60	91,166.40	92,996.80	94,868.80
11	Hourly	36.23	35.21	35.90	36.63	37.35	38.10	38.86	39.64	40.43	41.24	42.07	42.91	43.76	44.64	45.53	46.44	47.37	48.32
	Biweekly	2,898.42	2,816.80	2,872.00	2,930.40	2,988.00	3,048.00	3,108.80	3,171.20	3,234.40	3,299.20	3,365.60	3,432.80	3,500.80	3,571.20	3,642.40	3,715.20	3,789.60	3,865.60
	Annual	75,358.92	73,236.80	74,672.00	76,190.40	77,688.00	79,248.00	80,828.80	82,451.20	84,094.40	85,779.20	87,505.60	89,252.80	91,020.80	92,851.20	94,702.40	96,595.20	98,529.60	100,505.60
12	Hourly	38.23	37.14	37.88	38.64	39.41	40.20	41.00	41.83	42.66	43.52	44.39	45.28	46.17	47.10	48.05	49.01	50.00	50.99
	Biweekly	3,058.48	2,971.20	3,030.40	3,091.20	3,152.80	3,216.00	3,280.00	3,346.40	3,412.80	3,481.60	3,551.20	3,622.40	3,693.60	3,768.00	3,844.00	3,920.80	4,000.00	4,079.20
	Annual	79,520.53	77,251.20	78,790.40	80,371.20	81,972.80	83,616.00	85,280.00	87,006.40	88,732.80	90,521.60	92,331.20	94,182.40	96,033.60	97,968.00	99,944.00	101,940.80	104,000.00	106,059.20



Grade	Step	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
13	Hourly	38.72	37.62	38.36	39.14	39.92	40.72	41.53	42.36	43.21	44.07	44.95	45.86	46.76	47.71	48.67	49.63	50.62	51.63
	Biweekly	3,097.42	3,009.60	3,068.80	3,131.20	3,193.60	3,257.60	3,322.40	3,388.80	3,456.80	3,525.60	3,596.00	3,668.80	3,740.80	3,816.80	3,893.60	3,970.40	4,049.60	4,130.40
	Annual	80,532.82	78,249.60	79,788.80	81,411.20	83,033.60	84,697.60	86,382.40	88,108.80	89,876.80	91,665.60	93,496.00	95,388.80	97,260.80	99,236.80	101,233.60	103,230.40	105,289.60	107,390.40
14	Hourly	40.68	39.51	40.30	41.10	41.93	42.77	43.62	44.50	45.38	46.29	47.23	48.16	49.12	50.11	51.11	52.13	53.17	54.23
	Biweekly	3,254.02	3,160.80	3,224.00	3,288.00	3,354.40	3,421.60	3,489.60	3,560.00	3,630.40	3,703.20	3,778.40	3,852.80	3,929.60	4,008.80	4,088.80	4,170.40	4,253.60	4,338.40
	Annual	84,604.45	82,180.80	83,824.00	85,488.00	87,214.40	88,961.60	90,729.60	92,560.00	94,390.40	96,283.20	98,238.40	100,172.80	102,169.60	104,228.80	106,308.80	108,430.40	110,593.60	112,798.40
15	Hourly	41.65	40.46	41.27	42.10	42.93	43.80	44.67	45.57	46.47	47.40	48.36	49.32	50.31	51.31	52.34	53.38	54.46	55.55
	Biweekly	3,331.89	3,236.80	3,301.60	3,368.00	3,434.40	3,504.00	3,573.60	3,645.60	3,717.60	3,792.00	3,868.80	3,945.60	4,024.80	4,104.80	4,187.20	4,270.40	4,356.80	4,444.00
	Annual	86,629.02	84,156.80	85,841.60	87,568.00	89,294.40	91,104.00	92,913.60	94,785.60	96,657.60	98,592.00	100,588.80	102,585.60	104,644.80	106,724.80	108,867.20	111,030.40	113,276.80	115,544.00
16	Hourly	44.29	43.03	43.89	44.76	45.66	46.58	47.50	48.45	49.43	50.42	51.42	52.45	53.50	54.56	55.65	56.77	57.91	59.06
	Biweekly	3,542.99	3,442.40	3,511.20	3,580.80	3,652.80	3,726.40	3,800.00	3,876.00	3,954.40	4,033.60	4,113.60	4,196.00	4,280.00	4,364.80	4,452.00	4,541.60	4,632.80	4,724.80
	Annual	92,117.84	89,502.40	91,291.20	93,100.80	94,972.80	96,886.40	98,800.00	100,776.00	102,814.40	104,873.60	106,953.60	109,096.00	111,280.00	113,484.80	115,752.00	118,081.60	120,452.80	122,844.80
17	Hourly	47.12	45.77	46.69	47.63	48.57	49.54	50.54	51.55	52.58	53.63	54.70	55.80	56.92	58.05	59.20	60.40	61.60	62.84
	Biweekly	3,769.68	3,661.60	3,735.20	3,810.40	3,885.60	3,963.20	4,043.20	4,124.00	4,206.40	4,290.40	4,376.00	4,464.00	4,553.60	4,644.00	4,736.00	4,832.00	4,928.00	5,027.20
	Annual	98,011.59	95,201.60	97,115.20	99,070.40	101,025.60	103,043.20	105,123.20	107,224.00	109,366.40	111,550.40	113,776.00	116,064.00	118,393.60	120,744.00	123,136.00	125,632.00	128,128.00	130,707.20
18	Hourly	49.93	48.51	49.48	50.47	51.49	52.52	53.56	54.64	55.73	56.85	57.98	59.13	60.33	61.52	62.75	64.01	65.29	66.59
	Biweekly	3,994.63	3,880.80	3,958.40	4,037.60	4,119.20	4,201.60	4,284.80	4,371.20	4,458.40	4,548.00	4,638.40	4,730.40	4,826.40	4,921.60	5,020.00	5,120.80	5,223.20	5,327.20
	Annual	103,860.34	100,900.80	102,918.40	104,977.60	107,099.20	109,241.60	111,404.80	113,651.20	115,918.40	118,248.00	120,598.40	122,990.40	125,486.40	127,961.60	130,520.00	133,140.80	135,803.20	138,507.20
19	Hourly	52.77	51.26	52.28	53.33	54.39	55.49	56.60	57.72	58.89	60.06	61.25	62.49	63.74	65.01	66.31	67.63	68.99	70.37
	Biweekly	4,221.31	4,100.80	4,182.40	4,266.40	4,351.20	4,439.20	4,528.00	4,617.60	4,711.20	4,804.80	4,900.00	4,999.20	5,099.20	5,200.80	5,304.80	5,410.40	5,519.20	5,629.60
	Annual	109,754.08	106,620.80	108,742.40	110,926.40	113,131.20	115,419.20	117,728.00	120,057.60	122,491.20	124,924.80	127,400.00	129,979.20	132,579.20	135,220.80	137,924.80	140,670.40	143,499.20	146,369.60
20	Hourly	58.26	56.60	57.72	58.89	60.06	61.25	62.49	63.74	65.01	66.31	67.63	68.99	70.37	71.78	73.21	74.68	76.17	77.69
	Biweekly	4,660.83	4,528.00	4,617.60	4,711.20	4,804.80	4,900.00	4,999.20	5,099.20	5,200.80	5,304.80	5,410.40	5,519.20	5,629.60	5,742.40	5,856.80	5,974.40	6,093.60	6,215.20
	Annual	121,181.64	117,728.00	120,057.60	122,491.20	124,924.80	127,400.00	129,979.20	132,579.20	135,220.80	137,924.80	140,670.40	143,499.20	146,369.60	149,302.40	152,276.80	155,334.40	158,433.60	161,595.20
21	Hourly	73.21	74.68	76.17	77.69	79.25	80.83	82.45	84.10	85.79	87.49	89.24	91.03	92.85	94.71	96.60	98.54	100.51	102.52
	Biweekly	5,856.99	5,974.40	6,093.60	6,215.20	6,340.00	6,466.40	6,596.00	6,728.00	6,863.20	6,999.20	7,139.20	7,282.40	7,428.00	7,576.80	7,728.00	7,883.20	8,040.80	8,201.60
	Annual	152,281.79	155,334.40	158,433.60	161,595.20	164,840.00	168,126.40	171,496.00	174,928.00	178,443.20	181,979.20	185,619.20	189,342.40	193,128.00	196,996.80	200,928.00	204,963.20	209,060.80	213,241.60
22	Hourly	96.60	98.54	100.51	102.52	104.58	106.67	108.80	110.97	113.19	115.45	117.76	120.12	122.52	124.97	127.46	130.02	132.62	135.28
	Biweekly	7,728.30	7,883.20	8,040.80	8,201.60	8,366.40	8,533.60	8,704.00	8,877.60	9,055.20	9,236.00	9,420.80	9,609.60	9,801.60	9,997.60	10,196.80	10,401.60	10,609.60	10,822.40
	Annual	200,935.70	204,963.20	209,060.80	213,241.60	217,526.40	221,873.60	226,304.00	230,817.60	235,435.20	240,136.00	244,940.80	249,849.60	254,841.60	259,937.60	265,116.80	270,441.60	275,849.60	281,382.40



**TRAVIS CENTRAL APPRAISAL DISTRICT****Net Position by Component**

Last Ten Fiscal Years

(Accrual Basis of Accounting- Unaudited)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Governmental Activities				
Net investment in capital				
assets	\$4,094,873	\$5,290,153	\$3,863,065	\$ 3,890,995
Restricted				
Unrestricted	<u>1,431,888</u>	<u>2,005,592</u>	<u>5,685,923</u>	<u>6,940,385</u>
<b>Total Governmental Activities</b>				
<b>Net Position</b>	<u>5,526,761</u>	<u>7,295,745</u>	<u>9,548,988</u>	<u>10,831,380</u>
<b>Total Primary Government</b>				
<b>Net Position</b>	<u>\$5,526,761</u>	<u>\$7,295,745</u>	<u>\$9,548,988</u>	<u>\$10,831,380</u>

SOURCE: Annual Comprehensive Financial Report 2012-2021



TABLE 1

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 4,198,586	\$ 3,966,782	\$ 3,629,947	\$ 4,400,301	\$11,053,303	\$10,384,035
			\$ 1,477,431		
8,505,792	10,471,157	6,356,711	3,399,230	(2,275,903)	(1,414,258)
<u>12,704,378</u>	<u>14,437,939</u>	<u>9,986,658</u>	<u>9,276,962</u>	<u>8,777,400</u>	<u>8,969,777</u>
<u>\$12,704,378</u>	<u>\$14,437,939</u>	<u>\$ 9,986,658</u>	<u>\$ 9,276,962</u>	<u>\$ 8,777,400</u>	<u>\$ 8,969,777</u>



# TRAVIS CENTRAL APPRAISAL DISTRICT

## Change in Net Position

Last Ten Fiscal Years

(Accrual Basis of Accounting- Unaudited)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Expenses</b>				
Governmental Activities				
Appraisal services	\$12,278,520	\$11,693,736	\$12,032,932	\$13,048,016
Interest on long-term debt	-	11,116	-	-
<b>Total Governmental Activities Expenses</b>	<u>12,278,520</u>	<u>11,704,852</u>	<u>12,032,932</u>	<u>13,048,016</u>
<b>Total Primary Government Expenses</b>	<u>12,278,520</u>	<u>11,704,852</u>	<u>12,032,932</u>	<u>13,048,016</u>
<b>Program Revenues</b>				
Governmental Activities				
Fees, fines, and charges for services	11,735,080	13,468,605	14,283,508	17,245,865
<b>Total Governmental Activities Program Revenues</b>	<u>11,735,080</u>	<u>13,468,605</u>	<u>14,283,508</u>	<u>17,245,865</u>
<b>Total Primary Government Program Revenues</b>	<u>11,735,080</u>	<u>13,468,605</u>	<u>14,283,508</u>	<u>17,245,865</u>
<b>Net Revenue (Expense)</b>	(543,440)	1,763,753	2,250,576	4,197,849
Interest income	6,166	5,231	2,667	4,993
Change in net position	(537,274)	1,768,984	2,253,243	4,202,842
<b>Net position- beginning of year</b>	6,064,035	5,526,761	7,295,745	9,548,988
<b>Net position restatement</b>	-	-	-	(2,920,450)
<b>Adjusted net position, beginning of year</b>	6,064,035	5,526,761	7,295,745	6,628,538
<b>Net position- end of year</b>	<u>\$ 5,526,761</u>	<u>\$ 7,295,745</u>	<u>\$ 9,548,988</u>	<u>\$10,831,380</u>

SOURCE: Annual Comprehensive Financial Report 2012-2021





TABLE 2

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$15,741,400	\$16,151,994	\$17,052,753	\$20,279,111	\$20,474,989	\$19,747,570
-	-	-	250,191	413,792	403,828
<u>15,741,400</u>	<u>16,151,994</u>	<u>17,052,753</u>	<u>20,529,302</u>	<u>20,888,781</u>	<u>20,151,398</u>
<u>15,741,400</u>	<u>16,151,994</u>	<u>17,052,753</u>	<u>20,529,302</u>	<u>20,888,781</u>	<u>20,151,398</u>
17,598,826	17,791,989	18,827,658	19,486,627	20,291,346	20,340,393
<u>17,598,826</u>	<u>17,791,989</u>	<u>18,827,658</u>	<u>19,486,627</u>	<u>20,291,346</u>	<u>20,340,393</u>
<u>17,598,826</u>	<u>17,791,989</u>	<u>18,827,658</u>	<u>19,486,627</u>	<u>20,291,346</u>	<u>20,340,393</u>
1,857,426	1,639,995	1,774,905	(1,042,675)	(597,435)	188,995
15,572	93,566	252,248	332,979	97,873	3,382
1,872,998	1,733,561	2,027,153	(709,696)	(499,562)	192,377
10,831,380	12,704,378	14,437,939	9,986,658	9,276,962	8,777,400
-	-	(6,478,434)	-	-	-
10,831,380	12,704,378	7,959,505	9,986,658	9,276,962	8,777,400
<u>\$12,704,378</u>	<u>\$14,437,939</u>	<u>\$ 9,986,658</u>	<u>\$ 9,276,962</u>	<u>\$ 8,777,400</u>	<u>\$ 8,969,777</u>



**TRAVIS CENTRAL APPRAISAL DISTRICT****Fund Balance- Governmental Funds**

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting- Unaudited)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Governmental Funds</b>				
Nonspendable	\$ 174,147	\$ 377,866	\$ 311,360	\$1,243,778
Restricted	-	-	-	-
Committed	-	-	1,250,000	3,419,849
Assigned	-	-	-	-
Unassigned	<u>1,933,761</u>	<u>2,302,068</u>	<u>1,935,393</u>	<u>1,478,066</u>
 <b>Total Governmental Funds</b>	 <u><u>\$2,107,908</u></u>	 <u><u>\$2,679,934</u></u>	 <u><u>\$3,496,753</u></u>	 <u><u>\$6,141,693</u></u>

SOURCE: Annual Comprehensive Financial Report 2012-2021



TABLE 3

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 893,474	\$ 751,287	\$ 667,721	\$ 541,218	\$ 626,330	\$ 463,960
-	-	-	1,477,431	-	-
3,164,814	4,164,814	6,228,423	6,070,049	3,611,106	3,075,106
-	-	-	-	-	-
3,516,402	4,947,830	4,751,356	4,582,374	673,817	2,604,451
<u>\$7,574,690</u>	<u>\$9,863,931</u>	<u>\$11,647,500</u>	<u>\$12,671,072</u>	<u>\$4,911,253</u>	<u>\$6,143,517</u>



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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Revenues</b>				
Assessments	\$12,914,797	\$13,375,023	\$14,246,848	\$17,149,799
Less: Refunds	(1,259,667)	-	(89,434)	(26,908)
	<u>11,655,130</u>	<u>13,375,023</u>	<u>14,157,414</u>	<u>17,122,891</u>
Investment earnings	6,166	5,231	2,667	4,993
Charges for services	20,424	23,673	24,444	31,707
Miscellaneous income	<u>59,526</u>	<u>69,909</u>	<u>101,650</u>	<u>89,267</u>
<b>Total Revenue</b>	<b>11,741,246</b>	<b>13,473,836</b>	<b>14,286,175</b>	<b>17,248,858</b>
<b>Expenditures</b>				
Appraisal Services				
Payroll and related expenses	9,053,018	10,553,042	10,283,671	10,735,612
Data processing	440,591	354,679	552,623	617,689
Transportation	20,074	11,843	17,566	11,031
Operating supplies	371,123	180,563	90,473	189,457
Rentals	39,291	44,724	57,161	59,672
Legal & professional	759,231	363,566	895,228	988,761
Utilities and telephone	143,741	174,140	178,163	188,981
Building and equipment maintenance	127,552	98,024	159,497	152,316
Insurance				
Other services	658,387	716,010	857,625	1,092,679
Debt Service				
Principal	-	23,588	-	-
Interest	-	11,116	-	-
Capital outlay	<u>257,319</u>	<u>370,516</u>	<u>377,349</u>	<u>569,720</u>
<b>Total Expenditures</b>	<b>11,870,327</b>	<b>12,901,811</b>	<b>13,469,356</b>	<b>14,605,918</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	(129,081)	572,025	816,819	2,642,940
<b>Other Financing Sources (Uses)</b>	-	-	-	2,000
<b>Net Change in Fund Balance</b>	<u>\$ (129,081)</u>	<u>\$ 572,025</u>	<u>\$ 816,819</u>	<u>\$ 2,644,940</u>
<b>Ratio of Debt Service Expenditures</b>				
to total noncapital expenditures	0.00%	0.28%	0.00%	0.00%

SOURCE: Annual Comprehensive Financial Report 2012-2021

**TABLE 4**



<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$17,492,994	\$18,103,517	\$18,827,658	\$19,486,627	\$20,193,893	\$20,193,913
-	(311,528)	-	-	-	-
17,492,994	17,791,989	18,827,658	19,486,627	20,193,893	20,193,913
15,572	93,566	252,248	332,979	97,873	3,382
28,886	30,583	30,611	15,710	6,876	4,437
76,946	87,590	75,852	104,398	90,577	142,043
17,614,398	18,003,728	19,186,369	19,939,714	20,389,219	20,343,775
9,833,785	11,146,348	11,253,473	12,257,122	11,245,917	11,504,602
1,332,497	1,206,626	551,025	511,294	596,998	587,718
22,351	53,916	51,919	32,332	26,052	9,397
585,281	169,475	192,446	285,192	415,952	149,682
64,227	65,424	143,982	487,706	144,046	135,309
1,256,519	1,310,221	2,339,462	2,726,782	3,888,938	2,896,398
199,302	212,177	223,916	354,890	575,710	626,312
192,145	139,863	235,734	364,224	361,966	298,408
			28,551	70,093	60,584
1,753,409	910,437	1,660,001	1,878,183	1,590,251	1,830,322
-	-	-	159,600	333,889	343,770
-	-	-	214,819	414,949	405,068
941,885	500,000	425,422	9,615,447	8,484,277	263,941
16,181,401	15,714,487	17,077,380	28,916,142	28,149,038	19,111,511
1,432,997	2,289,241	2,108,989	(8,976,428)	(7,759,819)	1,232,264
-	-	-	10,000,000	-	-
<u>\$ 1,432,997</u>	<u>\$ 2,289,241</u>	<u>\$ 2,108,989</u>	<u>\$ 1,023,572</u>	<u>\$ (7,759,819)</u>	<u>\$ 1,232,264</u>
0.00%	0.00%	0.00%	1.94%	3.81%	3.97%



# VISIT OR CONTACT US

## Office Location

Travis Central Appraisal District  
850 E. Anderson Lane  
Austin, Texas 78752

## Mailing Address

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

## Customer Inquiries and Assistance

Phone: (512) 834-9138

Email: [CSinfo@tcadcentral.org](mailto:CSinfo@tcadcentral.org)

Website: [www.traviscad.org](http://www.traviscad.org)

## Business Hours

M, W, F — 7:45am-4:45pm

Tu, Th — 9:00am – 4:45pm

## Directions

### From North Austin

From north Austin go south on IH 35. Take the 183/Saint Johns Ave exit which will be exit number 240A-239. Turn left at the light onto highway 183 South staying on the frontage road. Make a U turn at the first available intersection onto East Anderson Lane. Our office at 850 East Anderson Lane will be on the right. If you reach the intersection of IH-35 and US-183, you have gone too far.

### From South Austin

From south Austin go north on IH 35. Take the 183/Saint John's Ave exit which will be exit number 240A - 239. Turn right on Hwy 183 staying on the frontage road. Make a U turn at the first available intersection onto East Anderson Lane. Our office at 850 East Anderson Lane will be on the right. If you reach the intersection of IH-35 and US-183, you have gone too far.

### From East Austin

From east Austin, head west on Hwy 183 and take the I-35/Lamar Blvd/TX-275 Loop exit. Our office at 850 East Anderson Lane will be on the right. If you reach the intersection of IH-35 and US-183, you have gone too far.

### From West Austin

From west Austin, head east on Hwy 183 and take the US 290/Cameron Road exit. Make a U-turn onto East Anderson Lane. Our office at 850 East Anderson Lane will be on the right. If you reach the intersection of IH-35 and US-183, 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 of transactions, events, and interfund activity when they occur, regardless of the timing of related cash flows.

**Ad Valorem-** According to value

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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



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

**Depreciate-** A reduction in the value of an asset with the passage of time, due 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.

**PID-** Public Improvement District

**Public Improvement District-** a geographical area established to provide specific types of improvements or maintenance within the area which are financed by assessments to the property owners within that specific area.

**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.

