



**2026**

# **FISCAL YEAR 2026 PROPOSED BUDGET**

**Travis County, Texas**

Prepared by  
**Travis CAD Finance Department**



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# TRAVIS CENTRAL APPRAISAL DISTRICT

## OUR MISSION

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

## OUR VISION

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

## OUR VALUES

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



**T**RANSSPARENT  
**C**OURTEOUS  
**A**CCOUNTABLE  
**D**EDICATED

## STRATEGIC GOALS

1. *Develop appraisals that reflect market value and ensure fairness and uniformity.*
2. *Collect, create, and maintain accurate data.*
3. *Ensure that the district maintains a highly educated, motivated, and skilled workforce.*
4. *Provide customer service that is courteous, professional, and accurate.*



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# INTRODUCTION

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*Doug Sahm Hill by Nickell Doug via Adorama*



# INTRODUCTION

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## How to use this document

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This budget document provides a comprehensive overview of the funding necessary to support the District's daily operations, planned capital investments, and obligations related to long-term debt. It adheres to the recommended practices for fiscal transparency and accountability set forth by the Government Finance Officers Association (GFOA).

The opening sections, including the Budget Message and Budget Overview, which incorporates the Strategic Plan, highlight the District's priorities and provide context for the decisions reflected in this financial plan.

Budget information is organized by category and department to give readers a clear view of how resources are allocated throughout the organization. Each department has its own section to enhance transparency and how funding supports specific functions.



# INTRODUCTION

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## TRAVIS CENTRAL APPRAISAL DISTRICT

Fiscal Year 2026 Proposed Budget

### BOARD OF DIRECTORS

**Mr. James Valadez**

Chair

Expires 12/31/2027

**Ms. Deborah Cartwright**

Vice Chair

Expires 12/31/2025

**Ms. Nicole Conley**

Secretary

Expires 12/31/2027

**Mr. John Havenstrite**

Expires 12/31/2027

**Mr. Jett Hanna**

Place 1

Expires 12/31/2026

**Ms. Blanca Zamora-Garcia**

Expires 12/31/2025

**Mr. Shenghao "Daniel" Wang**

Place 2

Expires 12/31/2026

**Ms. Celia Israel**

Travis County Tax Assessor/Collector

Permanent

**Mr. Dick Lavine**

Place 3

Expires 12/31/2026

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### OUR LEADERSHIP

Leana Mann, RPA, CCA, CGFO

Chief Appraiser



Prepared by the TCAD Finance Department





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# TRAVIS CENTRAL APPRAISAL DISTRICT

## BOARD OFFICERS

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



LEANA MANN  
CHIEF APPRAISER

## BOARD MEMBERS

JETT HANNA  
JOHN HAVENSTRITE  
CELIA ISRAEL  
DICK LAVINE  
SHENGHAO "DANIEL" WANG  
BLANCA ZAMORA-GARCIA

June 12, 2025

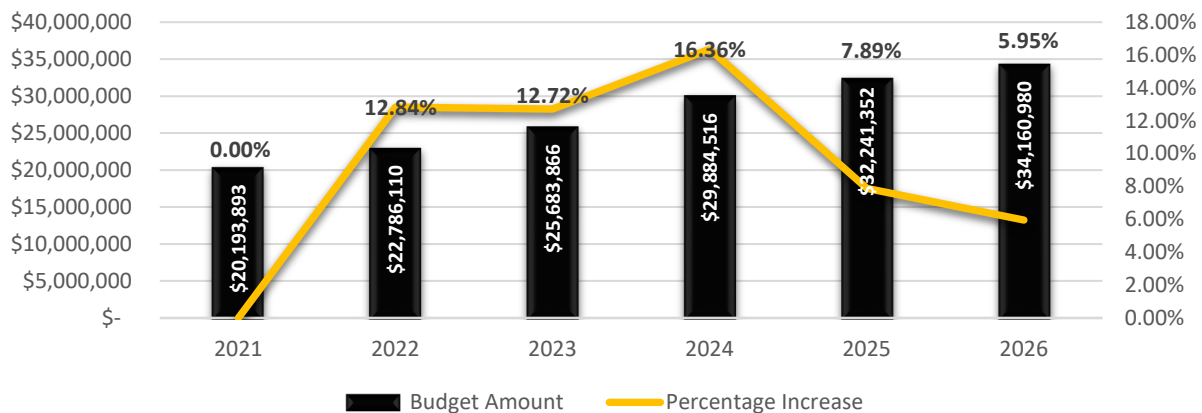
Travis County Taxpayers, Taxing Entities, and Travis CAD Board of Directors:

We are pleased to present the proposed budget for the Travis Central Appraisal District for the fiscal year 2026. The total proposed budget of **\$34,160,980** represents a **5.95% increase** over the 2025 adopted budget.

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

This proposed budget reflects the District's ongoing commitment to excellence, guided by the strategic goals outlined in our Strategic Plan (see page 15). These goals inform decisions, including investments in staffing, technology, and public service improvements.

The proposed and five previous years' budget history are as follows:



We acknowledge and thank the staff and the leadership team whose collaboration and dedication made this budget possible. Special appreciation is extended to the Board of Directors and finance team for their continued guidance and support in upholding the District's standards of transparency, responsibility, and excellence in public service.

Should you have any questions about the District's 2026 proposed budget or the budgeting process, I can be reached by phone at (512)834-9317 Ext. 405 or by email at [Lmann@tcadcentral.org](mailto:Lmann@tcadcentral.org).

*Leana H. Mann*

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



# INTRODUCTION

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## AWARDS

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### ***Distinguished Budget Presentation Award***



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### ***Distinguished Budget Presentation Award***

PRESENTED TO

**Travis Central Appraisal District  
Texas**

For the Fiscal Year Beginning

**January 01, 2025**

*Christopher P. Morrell*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Travis Central Appraisal District for its annual budget for the fiscal year beginning January 1, 2025. This is the thirteenth consecutive year that the District has been awarded this prestigious award. 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 current 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.



# INTRODUCTION

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## AWARDS

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### *Certificate of Achievement for Excellence in Financial Reporting*



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Travis Central Appraisal District  
Texas**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2023

*Christopher P. Morrell*

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Travis Central Appraisal District a Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2023. This marks the thirteenth consecutive year the District has received this prestigious honor. To earn the Certificate of Achievement, a government must publish an easily readable and well-organized report that complies with generally accepted accounting principles and applicable legal requirements. The certificate is valid for one year. We believe our current Annual Comprehensive Financial Report continues to meet the program's requirements and have submitted it for consideration for another certificate.



# INTRODUCTION

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## AWARDS

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



Government Finance Officers Association

Award for  
Outstanding  
Achievement in  
Popular Annual  
Financial Reporting

Presented to

**Travis Central Appraisal District  
Texas**

For its Annual Financial Report  
For the Fiscal Year Ended

December 31, 2023

*Christopher P. Morill*

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Outstanding Achievement in Popular Annual Financial Reporting award to the Travis Central Appraisal District for its fiscal year 2023 PAFR, the eighth consecutive year the District has received this honor. Established in 1991, the PAFR Program helps governments create high-quality, accessible reports based on their comprehensive annual financial reports for the public. The award is valid for one year, and we believe our current PAFR meets program requirements and are submitting it for continued recognition.





# INTRODUCTION

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## AWARDS

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### *Certificate of Distinction*



The Government Treasurers' Organization of Texas (GTOT) awarded a Certificate of Distinction to the Travis Central Appraisal District for its investment policy in 2025. To receive the Certificate of Distinction, a government must publish a comprehensive written investment policy that meets all program requirements set forth by GTOT. This marks the sixth consecutive two-year period that the District has achieved this prestigious recognition. The Certificate of Distinction is valid for a period of two years.



# INTRODUCTION

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## AWARDS

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### *Transparency Stars (Texas Comptroller of Public Accounts)*



***Awarded January 2025***



***Awarded April 2025***

The Texas Comptroller of Public Accounts awarded the Travis Central Appraisal District two Transparency Stars in 2025 for excellence in financial transparency and accountability.

In January, the District received the Transparency Star in Open Government and Compliance for its efforts to provide clear, accessible information regarding financial operations and regulatory compliance. In April, the District was recognized with the Transparency Star in Public Pensions for its commitment to disclosing meaningful data about its participation in public retirement systems, including plan structure, funding, and liabilities. The stars, awarded through the Comptroller's Transparency Stars Program, are a great achievement by our staff who strive to meet the best practices in transparency.



# INTRODUCTION

## BUDGET PROCESS

The District's budget is developed in accordance with the Texas Property Tax Code, specifically outlined in Chapter 6.06 (included in the appendix). The District adopts an annual budget for the General Fund, and the process is governed by a strict set of procedural and legal milestones. An overview of the process is provided below.

The budgeting cycle begins in February with internal discussions between the Chief Appraiser, Deputy Chief of Appraisal, Deputy Chief of Operations, and department directors to assess budget needs for the upcoming fiscal year. The Director of Administration compiles this feedback and prepares the budget in accordance with the Chief Appraiser's directives.

As part of the review process, the Director of Administration along with the Chief Appraiser, presents the draft budget to the Board of Directors' Budget Committee.

By May, the District hosts a budget work session with the Board of Directors to review the proposed budget. The budget, incorporating revisions, is finalized and sent to the presiding officers of each taxing unit by June 14.

The District must hold a public hearing to adopt the proposed budget no later than September 14. 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 Directors meeting where the budget will be adopted. The CAD 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 before the September 14 deadline.

Following adoption, taxing units have 30 days to file a resolution disapproving the budget. If a majority of voting units disapprove, a new budget must be adopted within 30 days.

Amendments to the budget that change the amount due from taxing units must be presented 30 days in advance. However, internal line-item transfers – which do not affect the total budget or surplus refunds – can be approved by the Chief Appraiser and later presented to the Board for approval.

### Q1: JAN-MAR

- Fiscal Year Begins
- Internal budget planning meetings with Chief Appraiser and department heads
- Mail 2<sup>nd</sup> Qtr. Invoices to Taxing Entities
- Departments submit budget requests
- First Draft Budget to Chief

### Q2: APR-JUN

- Budget Committee Meeting
- Second Draft Budget to Chief
- Proposed Budget Presentation
- Final Budget due to Chief
- Mail 3<sup>rd</sup> Qtr. Invoices to taxing entities
- Budget Workshop with Board of Directors
- Public hearing on proposed budget
- Publish budget hearing notice in newspaper
- Adopt Proposed Budget

### Q3: JUL-SEP

- Mail 4<sup>th</sup> Qtr. Invoices to taxing entities
- Sept. 14 – Final day to adopt budget
- Submit Budget to GFOA
- Tax Rates Adopted by Taxing Units

### Q4: OCT-DEC

- Budget Committee Meeting
- Second Draft Budget to Chief
- Proposed Budget Presentation
- Mail 1<sup>st</sup> Qtr. invoices for the upcoming fiscal year to taxing entities
- Present budget amendments to the Board of Directors
- Fiscal Year End





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# INTRODUCTION

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# BUDGET MESSAGE



*"Udderly Austin" Cow Parade Sculpture via iTrip Vacations*





# BUDGET MESSAGE

## CAD COMPARISON

As of the most recent Comptroller's Operations Survey (2023), Travis CAD had the third-highest market value in the state. A helpful statistic for weighing appraisal district performance is made by comparing the appraisal district budget to the 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 percentage of total market value compared to other similar metro CADs.

<b><i>Budget as a % of Market Value</i></b>			
	<b>2023 Market Value</b>	<b>2023 Budget</b>	<b>Budget as a % of Market Value</b>
<b>Travis</b>	<b>\$ 469,324,341,443</b>	<b>\$ 25,683,866</b>	<b>0.0055%</b>
<b>Dallas</b>	<b>\$ 511,687,304,910</b>	<b>\$ 34,200,383</b>	<b>0.0067%</b>
<b>Bexar</b>	<b>\$ 308,293,571,543</b>	<b>\$ 23,674,800</b>	<b>0.0077%</b>
<b>Williamson</b>	<b>\$ 153,654,376,064</b>	<b>\$ 11,827,200</b>	<b>0.0077%</b>
<b>Denton</b>	<b>\$ 230,910,741,293</b>	<b>\$ 17,809,792</b>	<b>0.0077%</b>
<b>Tarrant</b>	<b>\$ 355,454,721,728</b>	<b>\$ 28,631,389</b>	<b>0.0081%</b>
<b>Collin</b>	<b>\$ 294,942,806,954</b>	<b>\$ 25,299,000</b>	<b>0.0086%</b>
<b>Montgomery</b>	<b>\$ 126,131,864,692</b>	<b>\$ 13,267,340</b>	<b>0.0105%</b>
<b>Harris</b>	<b>\$ 888,932,615,777</b>	<b>\$ 100,506,291</b>	<b>0.0113%</b>
<b>Fort Bend</b>	<b>\$ 157,485,833,973</b>	<b>\$ 21,063,859</b>	<b>0.0134%</b>

Compared to the other metro CADs, Travis CAD has the second-lowest budget as a percentage of total levy, further demonstrating that Travis CAD continues to operate in an efficient manner.

<b><i>Budget as a % of Total Levy</i></b>			
	<b>2023 Total Levy</b>	<b>2023 Budget</b>	<b>Budget as a % of Total Levy</b>
<b>Dallas</b>	<b>\$ 8,558,281,471</b>	<b>\$ 34,200,383</b>	<b>0.3996%</b>
<b>Travis</b>	<b>\$ 5,852,935,554</b>	<b>\$ 25,683,866</b>	<b>0.4388%</b>
<b>Tarrant</b>	<b>\$ 6,049,777,526</b>	<b>\$ 28,631,389</b>	<b>0.4733%</b>
<b>Bexar</b>	<b>\$ 4,872,591,461</b>	<b>\$ 23,674,800</b>	<b>0.4859%</b>
<b>Williamson</b>	<b>\$ 2,229,068,117</b>	<b>\$ 11,827,200</b>	<b>0.5306%</b>
<b>Collin</b>	<b>\$ 3,690,428,318</b>	<b>\$ 25,299,000</b>	<b>0.6855%</b>
<b>Denton</b>	<b>\$ 2,534,548,568</b>	<b>\$ 17,809,792</b>	<b>0.7027%</b>
<b>Harris</b>	<b>\$ 13,715,322,600</b>	<b>\$ 100,506,291</b>	<b>0.7328%</b>
<b>Montgomery</b>	<b>\$ 1,710,686,431</b>	<b>\$ 13,267,340</b>	<b>0.7756%</b>
<b>Fort Bend</b>	<b>\$ 2,283,801,286</b>	<b>\$ 21,063,859</b>	<b>0.9223%</b>



# BUDGET MESSAGE

## THE LOCAL ECONOMY

### Market Indicators

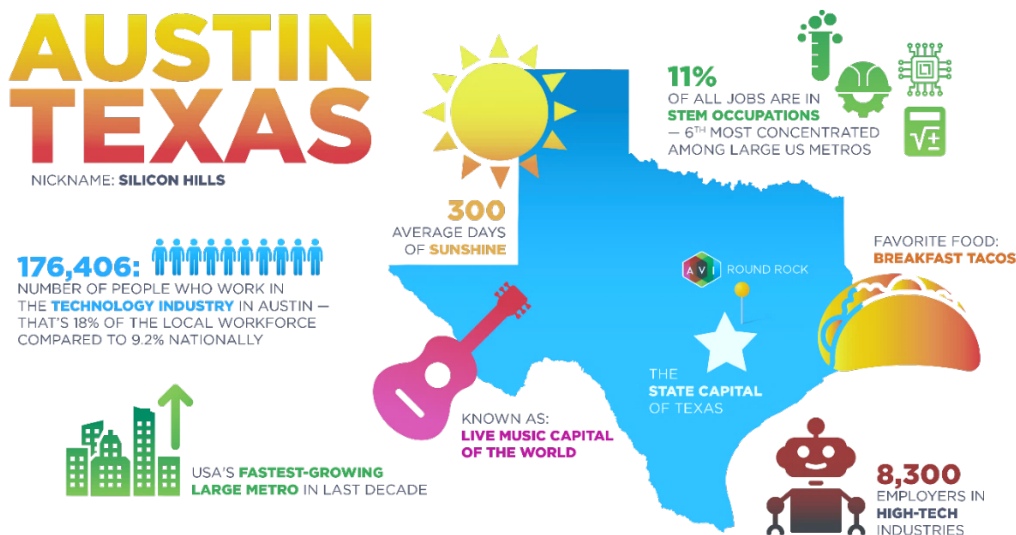
Austin has solidified its reputation as a top-performing large metro area, driven by exceptional labor market performance, rapid wage growth, and a thriving technology sector. The Capital City earned the top spot in this year's Milken Institute ranking of the Best-Performing Cities, returning to the top spot for the first time since 2013. The region has led the nation in five-year job and wage growth between 2017 and 2022.

### Growth indicators in the Austin-Round Rock metro area (2017-2022)

Source: Milken Institute's 2024 Best Performing Cities,



Austin has a reputation as a fun, culturally diverse, and vibrant city. With a strong presence of institutions such as the University of Texas at Austin and sustained real GDP growth across all 24 high-tech industries, Austin continues to outperform, combining economic vitality, industry balance, and a commitment to long-term development. The city consistently ranks as one of the best places to live, start a business, and raise a family and is one of the most popular destinations for city migration.



©AVI Systems, April 2022



# BUDGET MESSAGE

## Where Does Austin Rank?

Austin, Texas has cemented itself as one of America's hottest cities. Austin's 2024 chart-topping rankings follow a similar trend to years past. With no signs of slowing down, 2025 promises to be another standout year for the Texas capital.



## TOP OF THE CHARTS

Austin continues to gain favorability as one of the nation's top travel destinations. But don't take our word for it; check out what leading publications and research firms are saying:

- Time Out names Austin #7 on the **Best Cities in America** list (2025)
- AirHelp! names **Austin-Bergstrom International Airport** #10 in the **Top 10 Best US Airports** (2024)
- Milken Institute Ranks Austin #1 in **Annual Ranking of Best-Performing Cities** (2024)
- Cvent names Austin #10 in **"Top Meeting Destinations in North America"** (2024)
- *Southern Living* Magazine lists Austin #8 on their list of **"The South's Best Cities"** (2024)
- MovieMaker names Austin #4 **"Best Places to Live and Work as a Moviemaker"** (2024)
- Clever names Austin #1 on their list of **"Best BBQ Cities in America"** (2023)
- According to the 2022 Census Bureau, Austin is now the **10th largest U.S. city**
- *Food & Wine* readers voted Austin #10 **"Best Cities for Food in the U.S."**, #3 **"Best Food Truck Cities in the U.S."** and **Austin-Bergstrom International Airport** #9 **"Best U.S. Airports for Food"** (2023)
- **Austin City Limits** was listed in the *Hollywood Reporter* as one of **"The Best Music Festivals of 2023"** (2023)
- Wallethub names Austin #1 in **2023's Best State Capitals for Safety & More** (2023)
- Lawn Love names Austin #6 in **2023's Geekiest Cities** thanks to high scores in convention events (2023)
- The National League of Cities awarded the City of Austin for its **Innovative Diversity Program** (2023)
- *USA Today* lists Big Top Candy Shop #10 in **Best Candy Stores Across the US** list (2023)
- **The Loren at Lady Bird Lake** makes *Travel & Leisure's* **100 Best New Hotels in the World** list at #27 (2023)
- Austin's 1618 Asian Fusion and Kiin Di, make Yelp's **Top 100 Places to Eat in the US 2023** list (2023)
- Clever names Austin #1 **"Best Taco City in America"** (2022)
- Preply names Austin #1 **"Most Polite City in America"** (2022)
- *Travel + Leisure* names Austin #11 as **"Best Cities in the United States"** (2022)
- *Crave Magazine* lists Austin #6 as **"Top U.S. cities to celebrate Pride month"** (2022)
- Wallethub names Austin #2 as **"Best Winter Holiday Destinations"** (2022)
- LinkedIn lists Austin #1 as **"Top 15 Magnet Metros in U.S."** (2022)
- *Food & Wine* names Austin's Try Hard Coffee Roasters as **"The Best Coffee Shop in Texas"** (2022)
- Dollar Hand lists Austin #12 as **"Top 15 Places With The Best Quality Of Life in the US"** (2022)
- Smart Asset names Austin #5 as **"Best Cities for Conferences"** (2020)
- *New York Times* names Austin as one of **"52 Places to go in 2020"** (2020)
- *Conde Nast Traveler* names **"Austin Airport #10 of Best Airports in the U.S."** (2019)
- East Austin named one of the **"Top 50 Coolest Neighborhoods in the World"** by *TimeOut Magazine* (2019)
- Smart Asset names Austin **"Second-Best City For Young Professionals"** (2019)
- Wallethub names Austin #2 in **"Best Large Cities to Live in"** (2019)
- Wallethub names Austin #2 in **"Best Summer Travel Destination"** (2019)
- Vacation Renter names Austin **"Best BBQ"** (2019)
- *Daily Mail* names Austin **"Best City to Live"** 3 years in a row. (2019)
- *USA TODAY* 10 Best, votes Austin City Limits as **"#9 Best Music Festival"** (2019)
- Vinepair names Austin #1 in **"The World's Top 10 Beer Destinations for 2019"** (2019)

Source: VisitAustin

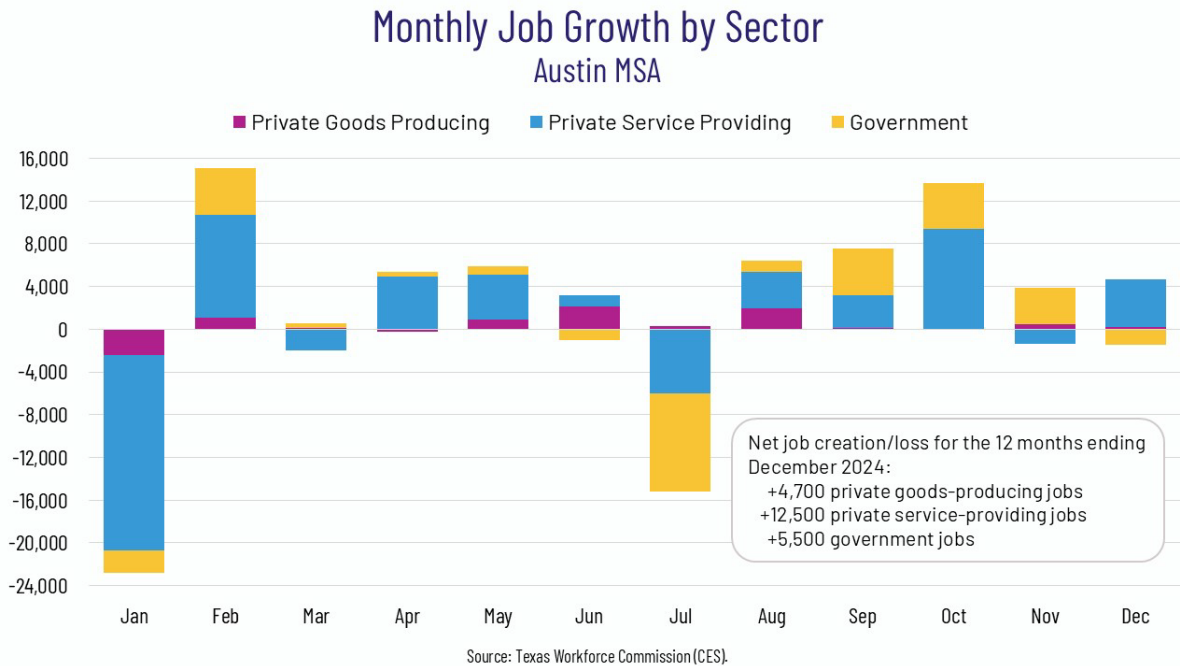




# BUDGET MESSAGE

## Economy & Job Growth

Austin's employment landscape has shown notable growth, with the addition of 17,800 jobs in the professional and business services sector; 10,400 jobs in trade, transportation, and utilities; and 3,700 jobs in leisure and hospitality. This expansion contributed to Texas achieving a 2% job growth rate in 2024, surpassing the national average by 0.6 percentage points.



Austin's year-over-year (YOY) increase of 1.7% makes it the 10th best performing among the 50 largest metros.

## Best Performing Among the Top 50 Metros

	Nonfarm payroll jobs		Dec. 2023-Dec. 2024		Rank
	Dec. 2023	Dec. 2024	Difference	Percent ch.	
Richmond MSA	718,700	741,100	22,400	3.1%	1
Salt Lake City MSA	830,400	855,100	24,700	3.0	2
Charlotte MSA	1,366,300	1,403,800	37,500	2.7	3
Indianapolis MSA	1,180,800	1,208,700	27,900	2.4	4
San Antonio MSA	1,186,900	1,210,800	23,900	2.0	5
Pittsburgh MSA	1,169,100	1,192,200	23,100	2.0	6
Raleigh MSA	739,400	753,800	14,400	1.9	7
Virginia Beach MSA	816,200	830,200	14,000	1.7	8
Houston MSA	3,442,100	3,499,900	57,800	1.7	9
Austin MSA	1,356,700	1,379,400	22,700	1.7	10


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



# BUDGET MESSAGE

## Population Growth

With a projected population of almost 3 million by 2040, Austin faces the exciting challenge of scaling its infrastructure to accommodate exponential growth. However, Austin's above-average economic diversity and lack of state income taxes reinforce its investor appeal, indicating sustained high growth in the future.

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

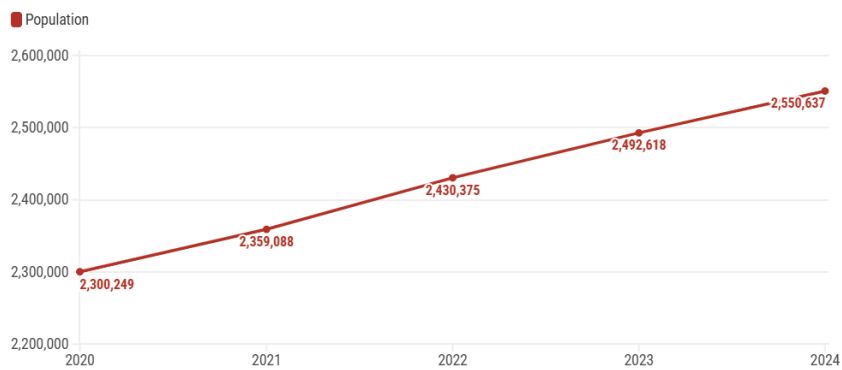
Sources: City Demographer, Housing & Planning Department, City of Austin; U.S. Census Bureau for figures in bold.

Notes: 1. The Austin Metro Area includes the counties of Bastrop, Caldwell, Hays, Travis, and Williamson. 2. Population figures are as of April 1 of each year. 3. Historical population figures account for annexations that have occurred. 4. Forecasted population figures do not assume any future annexation activity.

New U.S. Census Bureau estimates show Central Texas remains one of the fastest-growing regions in the country. Following years of steady population increases, the Austin-Round Rock-San Marcos metropolitan area – including Bastrop, Caldwell, Hays, Travis and Williamson counties – ranked 25th with an estimated 2.55 million residents as of July 2024, a nearly 11% increase.

### Austin-Round Rock-San Marcos metro area population growth

The Austin region grew by more than 260,000 people from 2020 to 2024, making it the 25th-most populated metro area in the country as of last year.



Source: U.S. Census Bureau, Population Division/Community Impact  
Note: Annual population estimates as of July 1.





# BUDGET OVERVIEW



*Downtown Austin and Barton Creek by Trong Nguyen (Getty Images) via lonelyplanet.com*



# BUDGET OVERVIEW

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## Understanding the Local Property Tax Process

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Texas local units of government rely heavily on property taxes 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 include junior colleges, hospitals, water and wastewater utilities, flood control, and emergency services.

In addition to property tax, the Texas Constitution and Texas 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.
- 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 taxation. These exemptions may exclude all or part of the property value.
- Property owners have a right to reasonable notice of increases in their appraised property value.

Appraisal districts are political subdivisions of the State of Texas and are responsible for appraising property within county boundaries. Taxing entities use those appraised values to set their ad valorem tax rates and levy property taxes. The governing bodies of taxing units, such as school boards, commissioners courts, city councils, and special-purpose district boards of directors, derive the tax rate using the values 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>





# BUDGET OVERVIEW

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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. The 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. In Travis County, the members of the Appraisal Review Board are appointed by District's Board of Directors.
- Local taxing units, including cities, counties, schools, and special districts, decide how much money they will spend by adopting a budget. 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 a property is worth on January 1. What a property is used for on January 1, market conditions at that time, and who owns the property on that date determine whether the property is taxed, its value, and who is responsible for paying the tax. The appraisal district also processes applications for property tax exemptions and special valuation appraisals.
2. After the May 15 protest deadline, the Appraisal Review Board begins hearing protests from property owners. When the ARB finishes its work, the appraisal district gives each taxing unit a list of taxable property through a certified appraisal roll.
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 a property. Every property is taxed by the county and the local school district. A property owner may pay taxes to a city and to special districts such as hospital districts, junior colleges, water districts, and others.
4. Tax collection starts around October 1 as tax bills go out. Taxpayers have until January 31 of the following calendar year to pay their taxes. On February 1, penalty and interest charges begin accumulating on most unpaid tax bills. Tax collectors may start legal action to collect unpaid taxes on February 1.

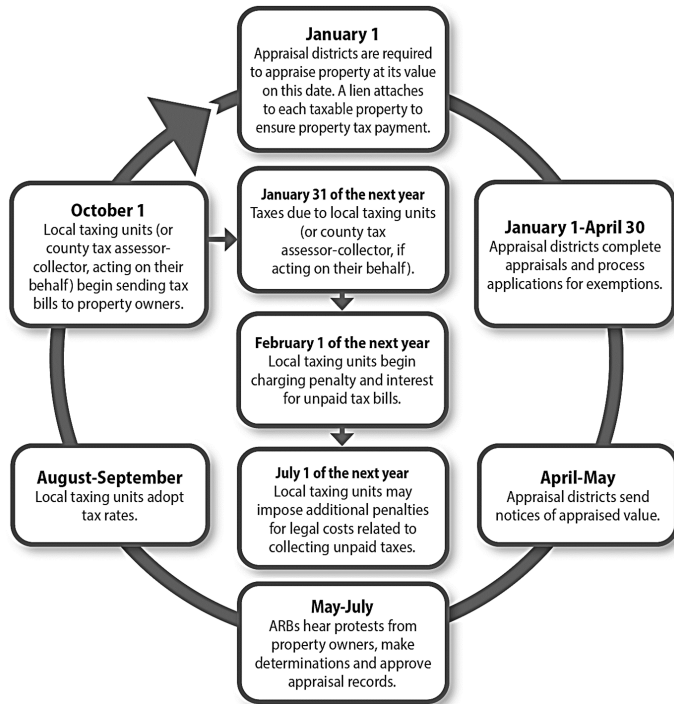
1 Texas Comptroller of Public Accounts Biennial Property Tax Report-Tax Years 2018 and 2019, Issued December 2020

2 Texas Comptroller of Public Account – Texas Property Tax System



# BUDGET OVERVIEW

## Property Tax Calendar



### Appraisal Phase (Jan. 1 through May 15)

Jan. 1 – April 30	Property is appraised and exemption applications are processed
April – May 1	Notices of appraised value are sent
May 15	Appraisal record prepared and submitted to the ARB

### Equalization Phase (May 15 through July 25)

May 15 – July 20	Protests and challenges are heard and determined
July 20	Appraisal records are approved
July 25	Appraisal roll is certified

### Assessment Phase (July 25 through Oct. 1)

July 25	Appraisal roll received by taxing units
July 25 – Sept. 30	Tax rates are adopted and taxes are levied (calculated)
Oct. 1	Tax bills begin to be sent to taxpayers

### Collection Phase (Oct. 1 through Jan. 31)

Oct. 1 – Jan. 31	Current taxes are collected
Feb. 1	Penalties and interest begin to accrue
July 1	Additional penalties may be added for legal costs

## Role of the Appraisal District

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





# BUDGET OVERVIEW

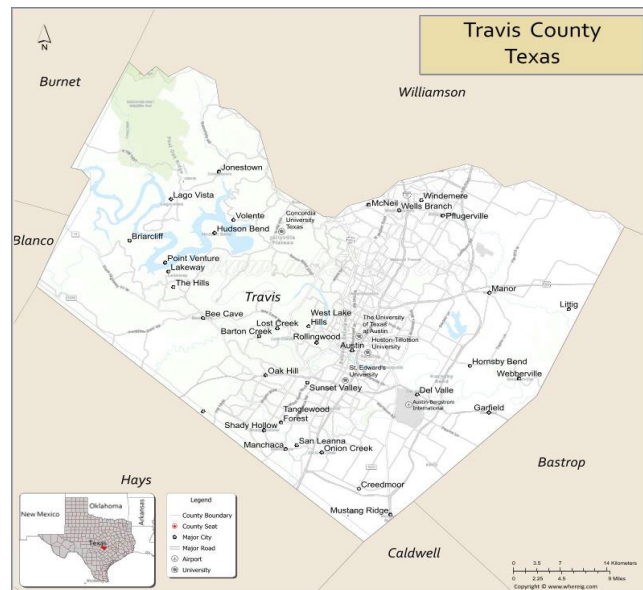
## Travis Central Appraisal District

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

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

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

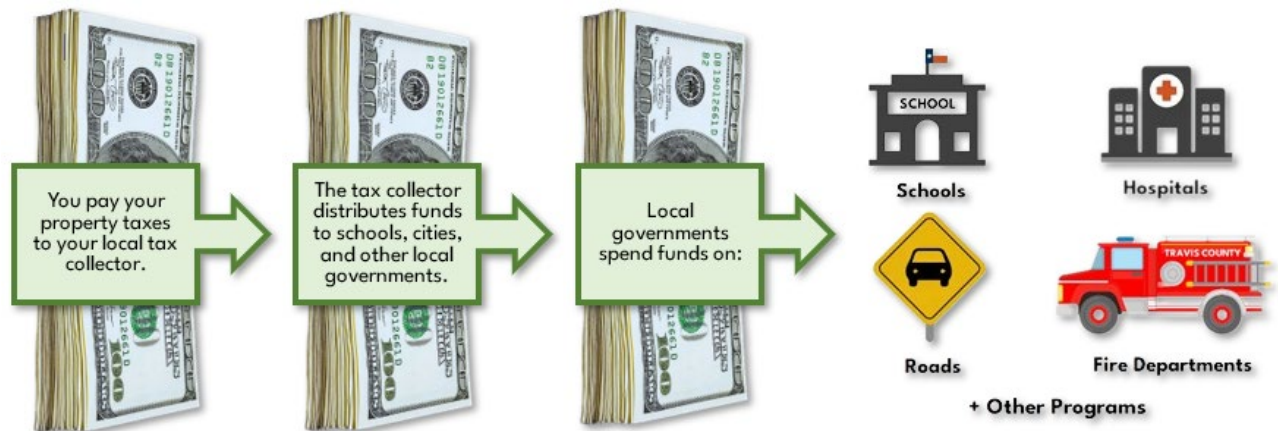
Travis County, established in 1840, is located in south central Texas astride the Balcones Fault, the boundary between the Edwards Plateau to the west and the Blackland Prairies to the east. Its county seat, Austin, is the capital of Texas. Travis County's population continues to grow at a steady pace, increasing an average of 2.7% each year since 2013. The 2024 population of Travis County was estimated to be 1,355,887, an increase of 1.44% over the 2023 estimated population.



# BUDGET OVERVIEW

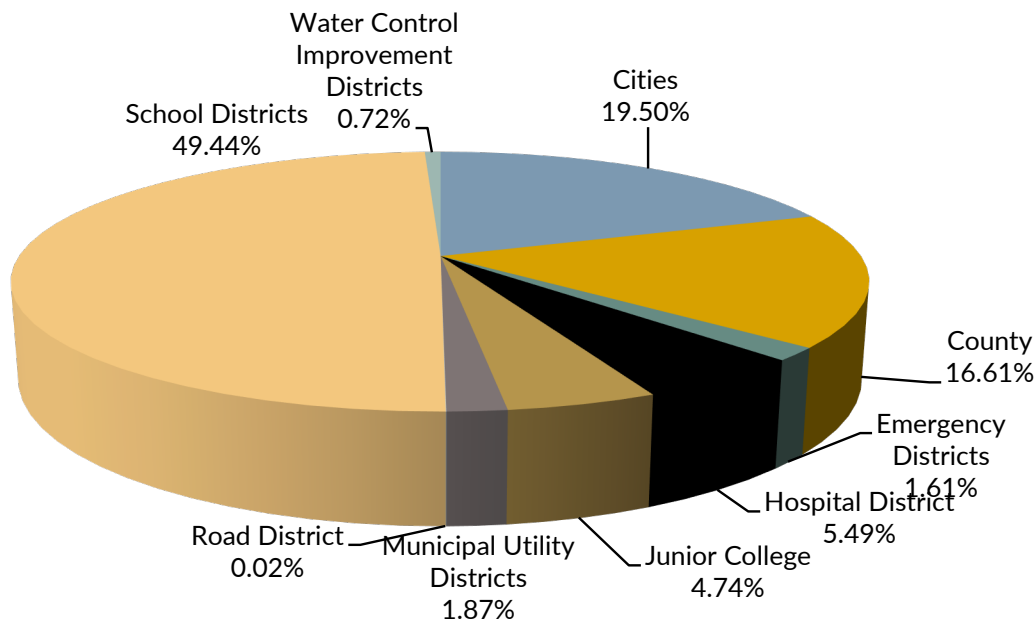
## Property Taxes at Work

Property taxes are local taxes that are assessed locally, collected locally, and used locally. Property taxes are paid 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 203 local government agencies, including 22 cities, 18 emergency districts, the county, the hospital district, the junior college, 75 municipal utility districts, 15 school districts, 21 water control improvement districts, and 49 other entities. For 2024, the total tax levy for all taxing units in Travis County is \$6,355,794,233.

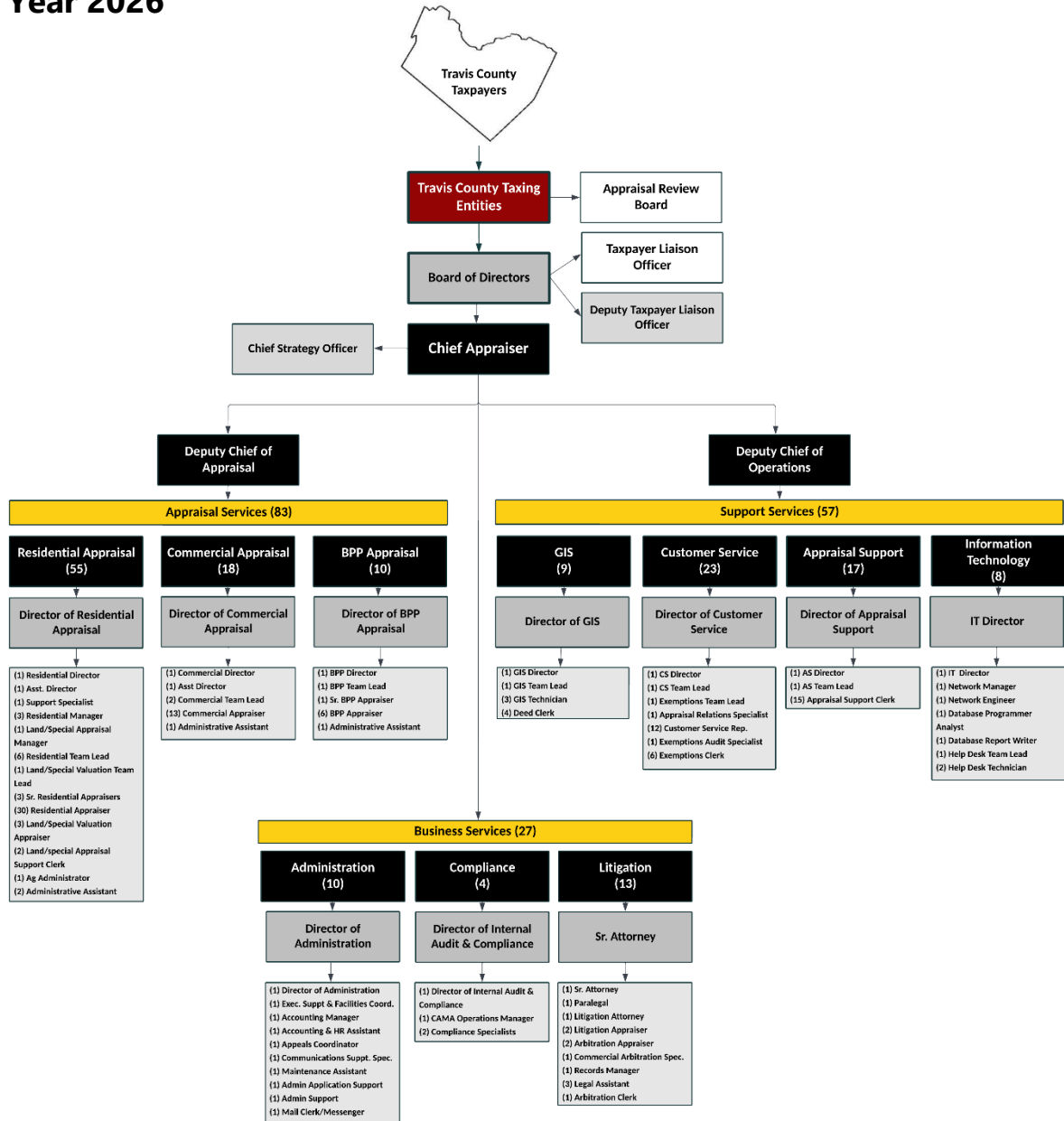
## Budget by Taxing Unit



# BUDGET OVERVIEW

## ORGANIZATIONAL CHART

Fiscal Year 2026



Travis Central Appraisal District's organizational structure acts as a framework that enables effective management, coordination, and specialization. This hierarchical structure enables effective decision-making processes, as decisions can flow through the appropriate channels. It also facilitates accountability, as each level of management is responsible for overseeing and supporting their subordinates. This structure ensures that goals and objectives are cascaded down the organization, enhancing coordination and alignment. This division of labor allows individuals to develop specific expertise in their respective areas, leading to increased efficiency and quality of work.



# BUDGET OVERVIEW

## KEY DISTRICT PERSONNEL

Name	Division	Title
Leana Mann	Administration	Chief Appraiser
Mike Mills	Administration	Deputy Chief of Appraisal
Russell Ledbetter	Administration	Deputy Chief of Operations
Cynthia Martinez	Administration	Chief Strategy Officer
Kat Harvey	Administration	Director of Administration
Vacant	Compliance	Director of Internal Audit & Compliance
Dusty Banks	Litigation	Sr. Attorney
Scott Johnson	IT	IT Director
Luis Esteban	GIS	Director of Geographic Information Systems
Catie Lee	Customer Service	Director of Customer Service
Tanya DeLeon	Appraisal Support	Director of Appraisal Support
Joshua Maldonado	Commercial	Director of Commercial Appraisal
Daniel Mazziotti	Commercial	Assistant Director of Commercial Appraisal
Nancy Wiatrek	BPP	Director of BPP Appraisal
Zach Dye	Residential	Interim Director of Residential Appraisal
Vacant	Residential	Assistant Director of Residential Appraisal



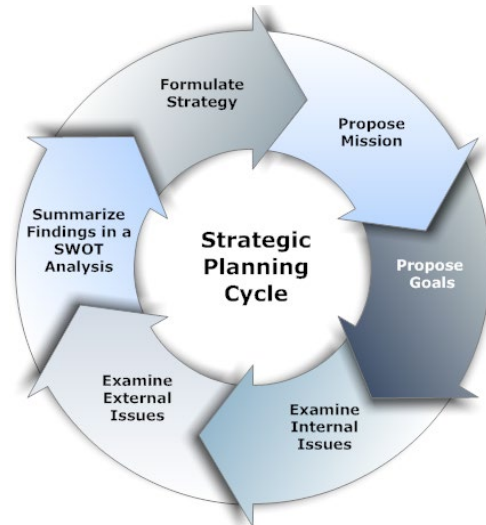
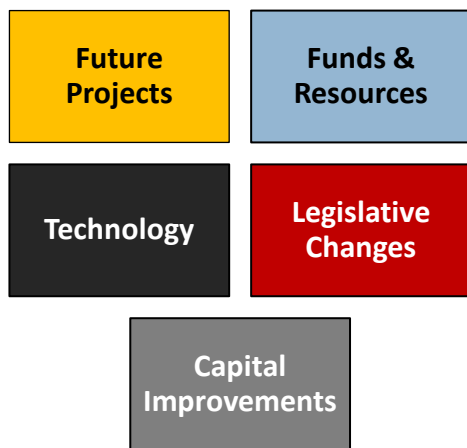
# BUDGET OVERVIEW

## Strategic Planning

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

This Plan will be reviewed each year to monitor the completion of the tasks outlined and add another year to the ongoing plan. This will help the District prepare for the future and anticipate changes within the appraisal environment. Management personnel will be responsible for developing this plan and will ensure its viability in the District’s tasks.

The Plan addresses five major issues:



The Plan is 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:

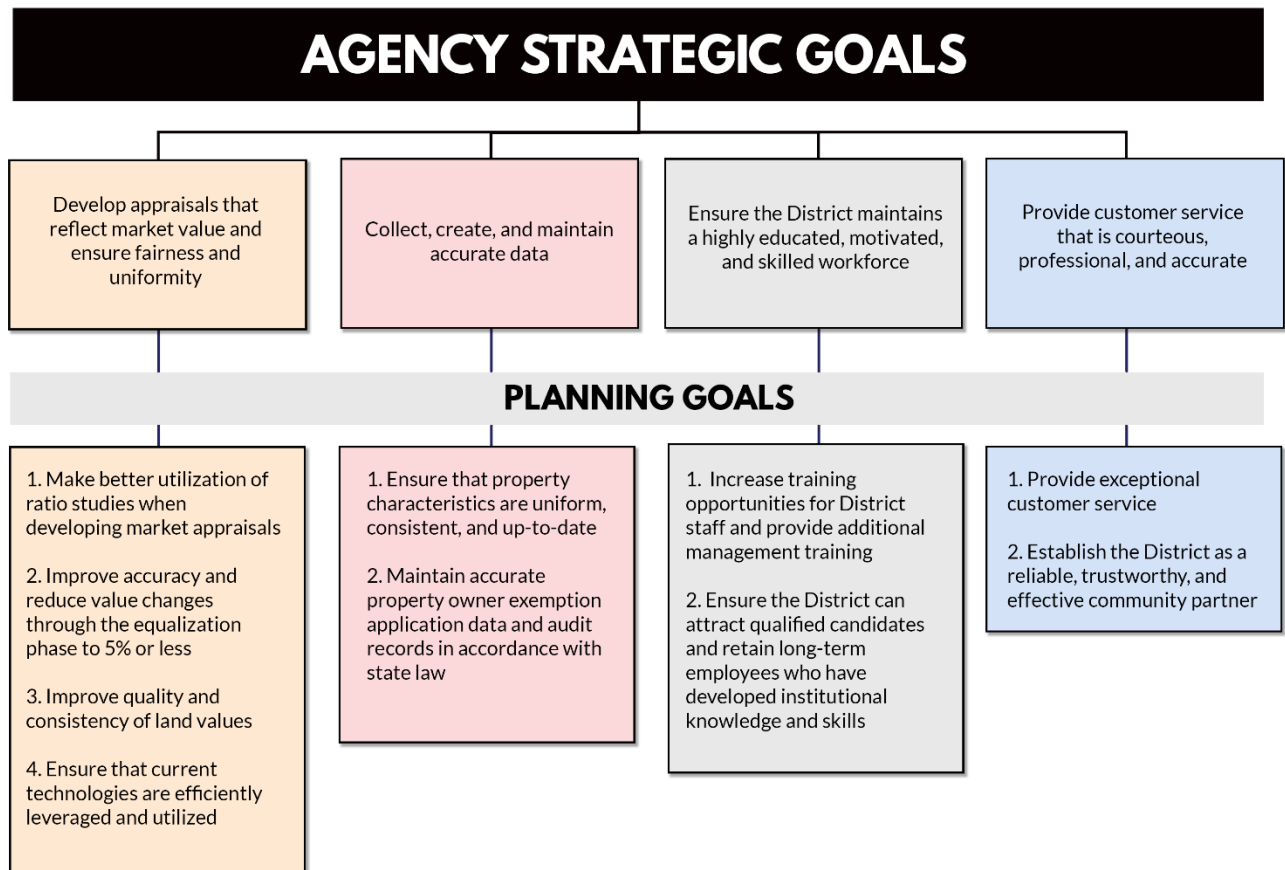


# BUDGET OVERVIEW

The SWOT analysis began by conducting an inventory of internal strengths and weaknesses with TCAD. The strategic team also 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 TCAD's operations. The SWOT analysis is a useful tool in developing and confirming goals, objectives, and strategies.

## AGENCY STRATEGIC GOALS

The Agency's Strategic Goals are general ends towards which the District and staff shall direct their efforts. The goals create a unified vision for the District and set the overall tone for employee efforts and performance. The goals should stretch and challenge the District, while remaining realistic and achievable. All planning objectives and strategies should relate to one of the fundamental agency goals.





# BUDGET OVERVIEW

## AGENCY GOAL 1: Develop Appraisals that Reflect Market Value And Ensure Fairness and Uniformity

### Planning Goal 1: Make better utilization of ratio studies when developing market appraisals



#### Objective

Analyze ratio study statistics by neighborhood and school district routinely during valuation and equalization phases and target that sales ratio median levels and weighted mean are between 97 and 102 and COD are between 5 and 15.



#### Strategy

Maintain an ongoing audit and verification program to support improved appraisal levels



#### Target Measure(s)

Statistical Metrics:				
Measure	Guideline			
<b>Median Ratio</b>	0.95 to 1.05			
<b>PRD</b>	0.98-1.03			
<b>PRB</b>	0.95-1.05			
<b>COD</b>	<b>Newer</b>	<b>Older</b>	<b>Income</b>	<b>Vacant Land</b>
	5.0-10.0	5.0-20.0	5.0-20.0	5.0-25.0

- Number of sales qualified
- Number of market area analysis
- Number of school districts reviewed
- Value reduction percentage



#### Responsibility

Appraisal Divisions

### Planning Goal 2: Improve accuracy and reduce value changes through the equalization phase to 5% or less



#### Objective

Create evidence packets to be used at both informal and formal levels that support market values. Train staff to make clear and concise arguments at the ARB to defend the District's values.



#### Strategy

Staff training on defending appraisal values and standards of evidence



#### Target Measure(s)

Statistical Metrics:				
Measure	Guideline			
<b>Median Ratio</b>	0.95 to 1.05			
<b>PRD</b>	0.98-1.03			
<b>PRB</b>	0.95-1.05			
<b>COD</b>	<b>Newer</b>	<b>Older</b>	<b>Income</b>	<b>Vacant Land</b>
	5.0-10.0	5.0-20.0	5.0-20.0	5.0-25.0

- Percent Value of Change
- Value reduction percentage
- Variance of NOAV to market and equity grids (Target: 2% Variance)



#### Responsibility

Appraisal Divisions



# BUDGET OVERVIEW

## Planning Goal 3: Improve quality and consistency of land values



### Objective

Analyze land values and land tables in all market areas and all portfolios to consistently apply appropriate land prices and modifiers.



### Strategy

In conjunction with field inspections, utilize third-party analysis sources to value land within Travis County. Utilize GIS mapping and analysis to ensure consistent land values



### Target Measure(s)

Statistical Metrics:				
Measure	Guideline			
<b>Median Ratio</b>	0.95 to 1.05			
<b>PRD</b>	0.98-1.03			
<b>PRB</b>	0.95-1.05			
<b>COD</b>	<b>Newer</b>	<b>Older</b>	<b>Income</b>	<b>Vacant Land</b>
	5.0-10.0	5.0-20.0	5.0-20.0	5.0-25.0

- Uniformity in COD measures of specific ratio studies
- Number of land values updated



### Responsibility

Appraisal Divisions

## Planning Goal 4: Ensure that current technologies are efficiently leveraged and utilized



### Objective

Ensure that the District leverages the latest technology and provides our staff with cutting-edge hardware and software. Ensure that the district maximizes its use of technology and takes full advantage of future improvements.



### Strategy

Stay up to date on new and emerging technologies, ensure staff are tracking and staying abreast with cybersecurity threats



### Target Measure(s)

- Co-development commitments from metro clients and group consensus on enhancement priorities
- Number of development projects approved
- Number of enhancement requests included in each release



### Responsibility

Information Technology  
All Departments



# BUDGET OVERVIEW

## AGENCY GOAL 2: Collect, Create, And Maintain Accurate Data

### Planning Goal 1: Ensure that property characteristics are uniform, consistent, and up to date



#### Objective

Ensure that property characteristics are uniform and consistent, both current and future, and that procedures are followed by all staff and that careful review and consideration is given to each parcel. Ensure that each parcel is reviewed once every six years.



#### Strategy

Develop procedures for the definition of market areas and ensure consistent application of the procedures. Procedures should identify characteristics to be considered in the creation of market areas and establish population minimums. Existing neighborhoods of insufficient population size should be combined where practicable. Procedures should also define a plan for the annual review of neighborhoods.



#### Target Measure(s)

- Number of field inspections completed
- Number of desktop reviews completed
- Number of new improvements added
- Number of neighborhoods reviewed
- Review of 100% of permits filed and provided to CAD



#### Responsibility

Appraisal Divisions  
Appraisal Support  
GIS

### Planning Goal 2: Maintain accurate property owner exemption data and audit records in accordance with state law



#### Objective

Ensure that all exemption application data is accurate and up to date. Implement a plan to audit homestead records once every five years as required by statute.



#### Strategy

Develop a work plan to identify any homestead exemption applications that lack required documents. Ensure that property owner data is accurate based on reapplications submitted. Communicate with property owners throughout the audit process to ensure exemptions are properly applied.



#### Target Measure(s)

- Number of homestead exemption applications asked to reapply
- Number of homestead exemption applications removed
- Number of contact points made before exemption removal
- Number of exemptions applied properly
- Number of homestead records reviewed and maintained



#### Responsibility

Customer Service



# BUDGET OVERVIEW

## AGENCY GOAL 3: Ensure the District maintains a highly educated, motivated, and skilled workforce

### Planning Goal 1: Increase training opportunities for district staff and provide additional management training



#### Objective

Ensure that district staff receive sufficient training in their mission-critical tasks, including customer service, exemption administration, programming and technology, record maintenance, mapping and training in appraisal theory and practice. Provide management training programs to increase effectiveness and efficiency of managers. Support all staff in obtaining licenses and certifications to benefit their role at TCAD.



#### Strategy

In addition to attaining Registered Professional Appraiser certification, appraisal staff should be encouraged to attain IAAO designations. Increase the training budget for external courses and provide more internal training opportunities. Develop an internal training team with instructors for both RPA and IAAO courses. Develop a three-year schedule to offer all RPA courses in-house.



#### Target Measure(s)

- Number of designations attained
- Number of in-house instructors certified
- Number of classes attended
- Number of internal training sessions offered
- Number of RPA licenses obtained within 3 years of registration



#### Responsibility

Management Team

### Planning Goal 2: Ensure the District can attract qualified candidates and retain long-term employees who have developed institutional knowledge and skills.



#### Objective

Guarantee that the District is able to retain long-term employees that have developed extensive institutional knowledge and skills.



#### Strategy

Review employee salaries and benefit packages annually 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 moral events. Explore non-monetary rewards such as flexible work schedules and telecommuting.



#### Target Measure(s)

- Time to fill open positions
- Turnover rate
- Engagement surveys
- Satisfaction surveys
- Tenure of employees leaving District service
- Number of employee events



#### Responsibility

Administration; HR



# BUDGET OVERVIEW

## AGENCY GOAL 4: Provide Customer Service that is courteous, professional, and accurate

### Planning Goal 1: Provide exceptional customer service



#### Objective

Providing excellent customer service should be a recognized goal of every employee in the District. Develop a taxpayer education evaluation system through surveys to measure customer interactions. Attain the highest rating possible from those we serve as evidenced by feedback provided through interviews, surveys, cards, letters, or any other measure device used in the agency.



#### Strategy

Improve services delivered to our internal and external customers through employee training. Annual and mandatory training for all staff in customer service shall be conducted. Employees will be informed of expectations and phone calls; meetings and protest hearings will be audited by managers to ensure the highest level of customer service is attained. Provide information and resources to taxpayers that will be educational and convenient. Attend outreach events to educate property owners.



#### Target Measure(s)

- Number of customer complaints and compliments received
- Number of survey responses received
- Number of in-person customer interactions
- Number of phone calls
- Number of email communications



#### Responsibility

All employees

### Planning Goal 2: Establish and develop relationships with the general public, community organizations, taxing entities, elected officials, real estate professionals, members of the media, and other external stakeholders to establish the District as a reliable, trustworthy, and effective community partner.



#### Objective

Various factors make now the ideal time to reshape, repair, or re-establish the District's relationships with external stakeholders. This includes the District's most important audience, the taxpayers of Travis County. Through coordinated external relations initiatives, the District can educate Travis County property owners on the property tax system and effectively address the concerns of external stakeholders.



#### Strategy

- Continue to develop and training an internal contact team of senior staff members knowledgeable of District processes and procedures and capable of interacting with taxpayers appropriately
- Establish reliable relationships with taxing entities and local elected officials to address taxpayer complaints
- Continue to improve relationships with the local media and community organizations
- Continue to use community outreach opportunities to address taxpayer pain points, particularly in geographically underserved areas.



#### Target Measure(s)

- Number of outreach events attended
- Community partnerships established
- Taxpayer satisfaction score from outreach events
- Customer service issues resolved in conjunction with taxing units and/or local elected officials
- Total media coverage received
- Percentage of positive media coverage
- Number of people reached by outreach events



#### Responsibility

Administration; HR



# BUDGET OVERVIEW

## Revenue Budget

The revenue budget for fiscal year 2026 totals \$34,369,980. Since the District uses a balanced budget policy, budgeted assessments to the taxing units must equal budgeted expenditures. Budgeted assessments to the taxing units and budgeted expenditures both total \$34,160,980. The additional \$209,000 in the revenue budget is for miscellaneous income. These funds are retained by the District and include things such as interest earned and customer service revenue.

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 2025, the District does not expect to have any surplus funds credited back to the taxing units.

<b>Revenue Budget History FY 2021-2026</b>						
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Proposed</b>
Budgeted revenues:						
Appraisal assessments	\$ 20,193,893	\$ 22,786,110	\$ 25,683,866	\$ 29,884,516	\$ 32,241,352	\$ 34,160,980
Other revenue	365,000	182,500	182,500	209,000	209,000	209,000
Total budgeted revenues	<u>\$ 20,558,893</u>	<u>\$ 22,968,610</u>	<u>\$ 25,866,366</u>	<u>\$ 30,093,516</u>	<u>\$ 32,450,352</u>	<u>\$ 34,369,980</u>
Increase in Budgeted Revenues	<u>3.47%</u>	<u>11.72%</u>	<u>12.62%</u>	<u>16.34%</u>	<u>7.83%</u>	<u>5.92%</u>

The District has seen a significant increase in the creation of Public Improvement Districts in recent 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 of the property owners within the area.

Public improvement districts have become a valuable financing strategy for municipalities. 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 County 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 2026, **TCAD determined this rate to be \$2.38 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. A list of public improvement districts and their estimated 2026 fee can be found in the Revenue Budget section of this document.

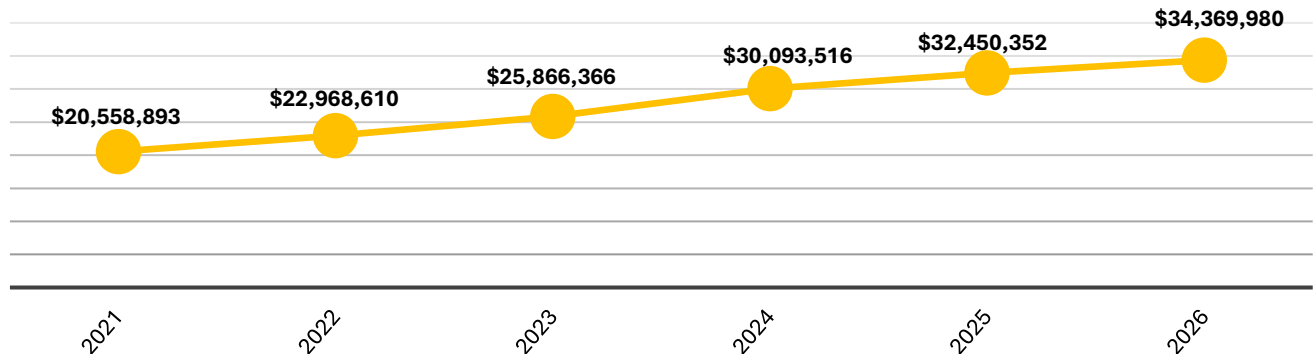
The table above and graph below show the total budgeted revenues by source for the fiscal year 2025 budget and the previous five years' budget history.





# BUDGET OVERVIEW

## Budgeted Revenues by Year



## Overview of Expenditures by Category

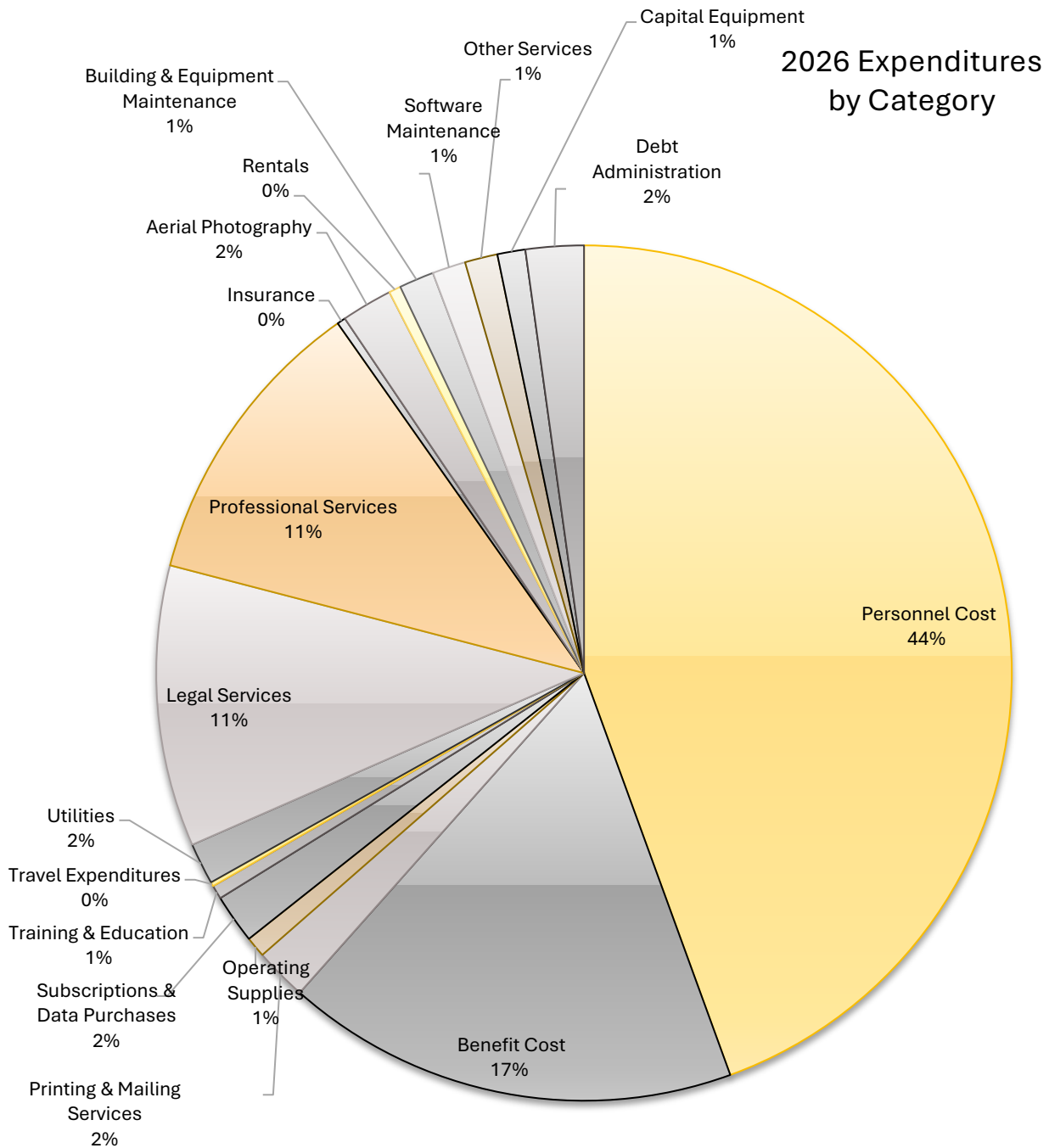
Expenditures are broken down by natural expenditure category. The District budgets for 18 different categories annually. The chart below provides a comparison of the 2026 proposed and 2025 adopted budget by category.

### Expenditures by Category FY 2026 v. FY 2025

	2026 Proposed	2025 Adopted	\$ Change	% Change	2024 Adopted	2024 Actual
<b>Expenditures by Function:</b>						
Personnel Cost	15,182,897	13,661,446	1,521,451	11.14%	12,892,155	11,600,056
Benefit Cost	5,850,244	5,568,186	282,058	5.07%	4,817,439	5,052,874
Printing & Mailing Services	675,279	665,200	10,079	1.52%	809,700	739,299
Operating Supplies	265,950	248,183	17,767	7.16%	226,800	180,207
Purchases	633,755	340,720	293,035	86.00%	352,310	426,753
Training & Education	176,991	162,666	14,325	8.81%	151,790	142,849
Travel Expenditures	54,767	41,327	13,440	32.52%	26,450	43,314
Utilities	535,800	495,800	40,000	8.07%	555,860	470,034
Legal Services	3,630,000	3,625,000	5,000	0.14%	2,042,500	2,314,177
Professional Services	3,819,852	4,033,256	(213,404)	-5.29%	5,111,986	3,325,888
Insurance	109,866	110,678	(812)	-0.73%	86,678	94,187
Aerial Photography	657,650	657,650	-	0.00%	579,260	569,451
Rentals	154,320	154,320	-	0.00%	153,320	155,439
Building & Equipment						
Maintenance	450,579	463,289	(12,710)	-2.74%	444,290	348,164
Software Maintenance	430,627	430,627	-	0.00%	350,467	354,983
Other Services	422,516	396,116	26,400	6.66%	411,697	443,195
Capital Equipment	361,049	438,050	(77,001)	-17.58%	122,976	80,723
Debt Administration	748,838	748,838	-	0.00%	748,838	748,838
<b>Total Expenditures</b>	<b>\$ 34,160,980</b>	<b>\$ 32,241,352</b>	<b>\$ 1,919,628</b>	<b>5.95%</b>	<b>\$ 29,884,516</b>	<b>\$ 27,090,430</b>



# BUDGET OVERVIEW



# BUDGET OVERVIEW

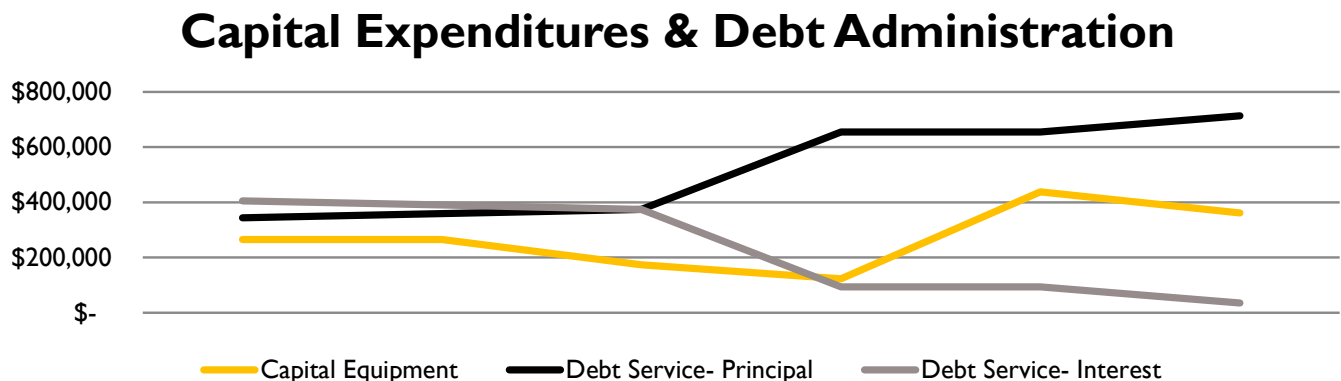
## Capital Expenditures

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.

The 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 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 2026 and the previous five fiscal years' budget histories.

<b>Capital Expenditures &amp; Debt Administration FY 2021-2026</b>						
	<b>2021 Adopted</b>	<b>2022 Adopted</b>	<b>2023 Adopted</b>	<b>2024 Adopted</b>	<b>2025 Adopted</b>	<b>2026 Proposed</b>
Capital Expenditures:						
Capital Equipment	\$ 265,723	\$ 265,723	\$ 173,931	\$ 122,976	\$ 438,050	\$ 361,049
Debt Service- Principal	343,933	358,859	374,611	654,742	654,742	713,483
Debt Service- Interest	405,261	389,979	374,227	94,096	94,096	35,355
Total Capital Expenditures	\$ 1,014,917	\$ 1,014,561	\$ 922,769	\$ 871,814	\$ 1,186,888	\$ 1,109,887



# BUDGET OVERVIEW

In governmental accounting, an expenditure is considered 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 2026 proposed budget. The total dollar amount of the budgeted capital expenditures for FY 2026 is \$361,049. More in-depth information on major capital projects can be found in the Capital Improvement Program section of the budget document.

Department	Capital Asset to be Purchased	Budgeted Cost
Administration (10)	A/C Repairs & Replacements	\$ 10,000
	Third Floor Finish Out	\$ 150,000
IT (20)	UPS Battery Replacements (1/3 Replacement annually)	9,889
	Electric UPS Replacement (84-pole panel)	69,181
	Veeam1 (for onsite backups)	14,680
	Dell Optiplex AIO for ARB Panels for Appraisers	41,880
	Dell AIO for ARB Panel, Kiosks, & Training Rooms	45,220
	APC Netshelter (Server Racks)	13,350
	HP Printers for New Hires	850
	Network Switches	6,000
	<b>Total Capital Expenditures</b>	<b>\$ 361,049</b>



# BUDGET OVERVIEW

## Detailed Budgetary Items

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

The proposed budget for 2026 totals \$34,160,980, which represents a 5.95% increase over the 2025 adopted budget. The following table provides a comparison of the major revenue sources and major expenditure categories for fiscal years 2025 and 2026:

<b>Budget Comparison FY 2026 v. FY 2025</b>						
	2026 Proposed	2025 Adopted	\$ Change	% Change	2024 Adopted	2024 Actual
Appraisal assessments	\$ 34,160,980	\$ 32,241,352	\$ 1,919,628	6.0%	\$ 29,884,516	\$ 27,914,088
Other revenue	209,000	209,000	-	0.0%	209,000	536,652
<b>Total budgeted revenues</b>	<b>\$ 34,369,980</b>	<b>\$ 32,450,352</b>	<b>\$ 1,919,628</b>	<b>5.9%</b>	<b>\$ 30,093,516</b>	<b>\$ 28,450,739</b>
<b>Expenditures by Category:</b>						
Personnel Cost	15,182,897	13,661,446	1,521,451	11.14%	12,892,155	\$ 11,600,056
Benefit Cost	5,850,244	5,568,186	282,058	5.07%	4,817,439	\$ 5,052,874
Printing & Mailing Services	675,279	665,200	10,079	1.52%	809,700	\$ 739,299
Operating Supplies	265,950	248,183	17,767	7.16%	226,800	\$ 180,207
Purchases	633,755	340,720	293,035	86.00%	352,310	\$ 426,753
Training & Education	176,991	162,666	14,325	8.81%	151,790	\$ 142,849
Travel Expenditures	54,767	41,327	13,440	32.52%	26,450	\$ 43,314
Utilities	535,800	495,800	40,000	8.07%	555,860	\$ 470,034
Legal Services	3,630,000	3,625,000	5,000	0.14%	2,042,500	\$ 2,314,177
Professional Services	3,819,852	4,033,256	(213,404)	-5.29%	5,111,986	\$ 3,325,888
Insurance	109,866	110,678	(812)	-0.73%	86,678	\$ 94,187
Aerial Photography	657,650	657,650	-	0.00%	579,260	\$ 569,451
Rentals	154,320	154,320	-	0.00%	153,320	\$ 155,439
Building & Equipment						
Maintenance	450,579	463,289	(12,710)	-2.74%	444,290	\$ 348,164
Software Maintenance	430,627	430,627	-	0.00%	350,467	\$ 354,983
Other Services	422,516	396,116	26,400	6.66%	411,697	\$ 443,195
Capital Equipment	361,049	438,050	(77,001)	-17.58%	122,976	\$ 80,723
Debt Administration	748,838	748,838	-	100.00%	748,838	\$ 748,838
<b>Total Expenditures</b>	<b>\$ 34,160,980</b>	<b>\$ 32,241,352</b>	<b>\$ 1,919,628</b>	<b>5.95%</b>	<b>\$ 29,884,516</b>	<b>\$ 27,090,430</b>

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



# BUDGET OVERVIEW

## Significant Increases

GL Account Title	2026 Proposed	2025 Adopted	\$ Change	% Change
	Budget	Budget		
Personnel Cost	\$ 15,182,897	\$ 13,661,446	\$ 1,521,451	11.14%
Benefit Cost	\$ 5,850,244	\$ 5,568,186	\$ 282,058	5.07%
Subscription & Data Purchases	\$ 633,755	\$ 340,720	\$ 293,035	86.00%

### PERSONNEL COST

The proposed increase in Personnel Cost for 2026 reflects the addition of several new full-time positions across multiple departments, including Appraisal, Customer Service, and Administration. These new roles are necessary to support continued growth and address ongoing workload demands. In addition, the budget includes merit-based step increases for eligible employees and adjustments to ensure pay equity and competitiveness within the local government market. The overall increase of \$1.52 million (11.14%) aligns with the District's strategic goal of maintaining high-quality public service through adequate staffing and retention.

### BENEFIT COST

The increase in Benefit Cost is primarily due to higher projected health insurance premiums and expanded eligibility as new positions are added. In addition, the District anticipates increases in employer contributions for retirement plans and a rise in participation in optional benefit programs. These changes result in a \$282,058 (5.07%) increase over the previous year. The District remains committed to offering a comprehensive and competitive benefits package to support employee wellness, recruitment, and retention.

### SUBSCRIPTIONS & DATA PURCHASES

The District is proposing to add new technology and compliance tools to improve efficiency, accuracy, and customer service across multiple departments. In recent years, TCAD has expanded its use of digital platforms for training, communication, and appraisal support. However, several operational gaps remain, particularly in exemption processing, staff support tools, and compliance tracking.

Funding is also increasing for existing tools, including HR testing platforms, training software, finance and legal compliance tools, and real estate market data. These services remain essential and are being adjusted for growth and rising renewal costs. The total increase for new and expanded subscriptions is \$293,035.





# BUDGET OVERVIEW

## Significant Decreases

GL Account Title	2026 Proposed Budget	2025 Adopted Budget	\$ Change	% Change
Professional Services	\$ 3,819,852	\$ 4,033,256	\$ (213,404)	-5.29%
Capital Equipment	\$ 361,049	\$ 438,050	\$ (77,001)	-17.58%

### PROFESSIONAL SERVICES

The 2026 proposed budget removes funding for contracted land appraisal services. Last year, the District partnered with an outside vendor to provide land valuation. In 2026, these services will be transitioned in-house and performed by District staff.

### CAPTIAL EQUIPMENT

The 2026 proposed budget reflects a reduction in capital equipment purchases. A detailed look at Capital Equipment purchases for FY 2026 can be found in the CIP section on pages 59-69.



# BUDGET OVERVIEW

## Debt Administration

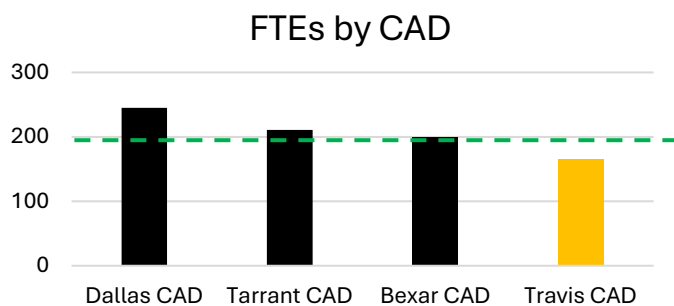
The District completed a lease/purchase agreement in May 2019 for the property located at 850 E. Anderson Lane. Renovations on the office building were completed in July 2020. The 850 EAL Holding Corp. is a blended component unit of the district. The sole purpose of the 850 EAL Holding Corp. is to support 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 2026 budget. More in-depth information on the District's debt can be found in the Debt Administration section of the budget.

## Staffing

The District is proposing to add 7 additional FTEs to the 2026 budget.

2026 Proposed Increase in FTEs		
Department	Position	Count
Compliance	Compliance Specialist	2
Compliance	Director of Internal Audit & Compliance	1
Litigation	Paralegal	1
Admin	Deputy TLO	1
Res	Land/Special Appraisal Appraiser	2
	<b>Total</b>	<b>7</b>

District staff analyzed the staffing levels of the major metro appraisal districts. When comparing staffing levels, Bexar, Tarrant, and Dallas CAD were comparable-sized appraisal districts, and the analysis completed weighed more heavily on those three more comparable districts.



Staffing		
CAD	Budgeted FTEs- 2025	Difference from TCAD
Dallas CAD	245	80
Tarrant CAD	211	46
Bexar CAD	200	35
<b>Travis CAD</b>	<b>165</b>	<b>-</b>
<b>Median</b>	<b>206</b>	
<b>Average</b>	<b>205</b>	

Median (Dallas, Tarrant & Bexar) = 206 FTEs  
Average (Dallas, Tarrant & Bexar) = 205 FTEs  
Travis CAD Proposed 2026 FTEs = 172 FTEs



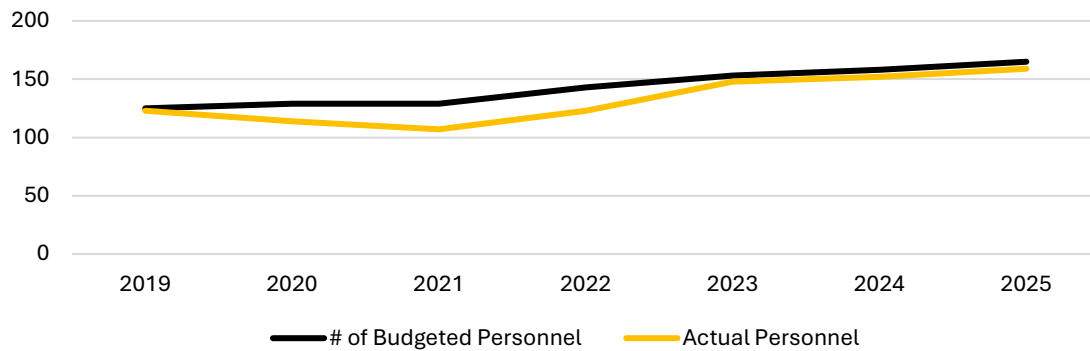
# BUDGET OVERVIEW

Based on this analysis, we are proposing to increase staff to 172 FTEs.

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

Year	2019	2020	2021	2022	2023	2024	2025
# of Budgeted Personnel	125	129	129	143	153	158	165
Actual Personnel	123	114	107	131	153	154	163
Variance	2	9	14	12	0	4	2

Budget vs Actual Personnel



The work load that TCAD must complete in order to certify the roll has increased substantially in the past 10 years.

Change in Workload Required				
	2015	2024	10 Year Change	% Change
Permits	24,274	29,560	5,286	21.8%
Field Inspections	100,980	105,685	4,705	4.7%
Deed Transactions	32,125	33,736	1,611	5.0%
Exemptions Processed	19,548	30,602	11,054	56.5%
Notices of Appraised Value Mailed	404,922	462,743	57,821	14.3%
Protests Filed	107,858	187,741	79,883	74.1%
Lawsuits Filed	512	2,512	2,000	390.6%
Arbitrations Filed	118	858	740	627.1%
Budgeted Personnel	132	158	26	19.7%

Travis CAD also has the second highest number of lawsuits by count and by value under protest. Travis CAD's lawsuit value compared total value is the highest at 17.76% of value under lawsuit.

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%

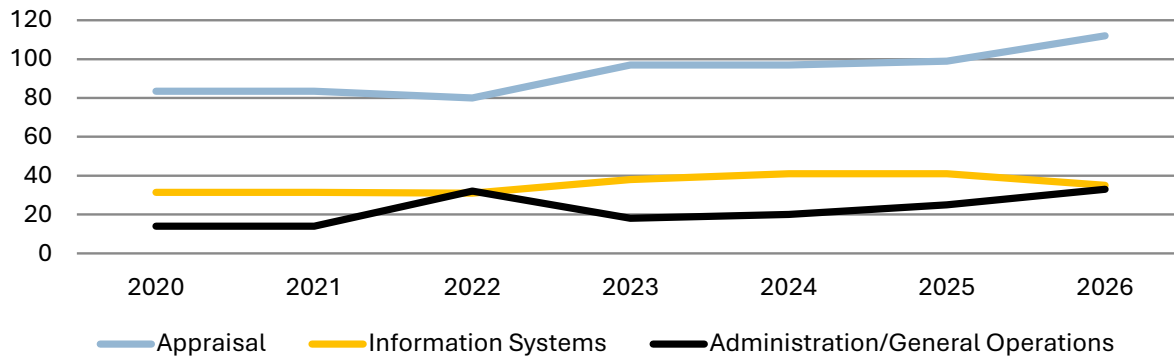


# BUDGET OVERVIEW

Budgeted employees by program:

Year	2020	2021	2022	2023	2024	2025	2026
<b>Appraisal</b>	83.5	83.5	80	97	97	99	107
<b>Information Systems</b>	31.5	31.5	31	38	41	41	35
<b>Administration/General Operations</b>	14	14	32	18	20	25	30
<b>Total</b>	129	129	143	153	158	165	172

## Personnel Comparison



Position count by title:

Title	Position Count
Accounting & HR Assistant	1
Accounting Manager	1
Admin Application Support	1
Admin Support	1
Administrative Assistant	3
Administrative Comm. Suppt. Specialist	1
Ag Administrator	1
Appeals Coordinator	1
Appraisal Relations Specialist	1
Appraisal Support Clerk	15
Appraisal Support Director	1
Appraisal Support Team Lead	1
Arbitration Appraiser	2
Arbitration Clerk	1
Asst. Director Commercial Appraisal	1
Asst. Director Residential Appraisal	1
CAMA Operations Manager	1
Chief Appraiser	1
Chief Strategy Officer	1
Commercial Appraiser	13
Commercial Arbitration Specialist	1
Commercial Team Lead	2
Communications Support Specialist	1
Compliance Specialist	2
Customer Service Director	1
Customer Service Representative	12
Customer Service Team Lead	1
Database Programmer Analyst	1
Database Report Writer	1
Deed Clerk	4
Deputy Chief of Appraisal	1
Deputy Chief of Operations	1
Deputy TLO	1

Title	Position Count
Director of Administration	1
Director of BPP	1
Director of Commercial	1
Director of Internal Audit & Compliance	1
Director of Residential Appraisal	1
Executive Support & Facilities Coordinator	1
Exemptions Audit Specialist	1
Exemptions Clerk	6
Exemptions Team Lead	1
GIS Director	1
GIS Team Lead	1
GIS Technician	3
Help Desk Team Lead	1
Help Desk Technician	2
IT Director	1
Land/Special Appraisal Appraiser	3
Land/Special Appraisal Manager	1
Land/Special Appraisal Team Lead	1
Legal Assistant	3
Litigation Appraiser	2
Litigation Attorney	1
Mail Clerk/Messenger	1
Maintenance/Janitor	1
Network Engineer	1
Network Manager	1
Paralegal	1
Personal Property Appraiser	6
Personal Property Manager	1
Records Manager	1
Residential Appraiser	32
Residential Manager	3
Residential Team Lead	6
Sr. Attorney	1
Sr. Personal Property Appraiser	1
Sr. Residential Appraiser	3
Support Specialist	1



# BUDGET OVERVIEW

## Benefits

At Travis Central Appraisal District, we value our people. We invest in benefits and programs that embrace what makes each of us unique and empower all of us to thrive.



### Vacation

Vacation leave is offered to full-time, regular employees and is accrued based on the Vacation Accrual Schedule.

### Vacation Accrual Schedule

Years of Service	Accrual per Month
1 – 4	8 Hours
5 – 9	9 Hours
10 – 14	10 Hours
15 – 20	11 Hours
20 +	12 Hours



### Paid Holidays

Paid holidays are based on the Paid Holidays Schedule. A holiday falling on Saturday will be observed the preceding Friday, and a holiday falling on Sunday will be observed the following Monday. Two days for Personal Holidays are available at an employee's request.

### Paid Holidays Schedule

New Year's Day	Memorial Day	Labor Day	Thanksgiving Day
Martin Luther King Day	Juneteenth	Columbus Day	Day After Thanksgiving
Presidents' Day	Independence Day	Veterans' Day	Christmas Eve & Christmas Day



### Sick Leave

Full-time, regular employees shall earn eight (8) hours of sick leave per month with no accrual limit and no carry-over limit. Sick leave may be used after an employee's first pay period. Sick leave is scheduled in quarter-hour increments.



### Retirement & Deferred Compensation Plan

Our primary retirement plan is with Texas County & District Retirement System (TCDRS). The TCDSR plan replaces Social Security for District employees. Employees contribute 7% of earnings to the TCDSR plan through payroll deduction. Currently, the District matches employee contributions to TCDSR at 250%. Employees vest after 10 years of service 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.

Retirement 401(a) is fully funded by the District, contributing no less than 5% of employee W-2 earnings to the plan annually. The prior year's 401(a) contributions are made in January. The employee must be employed on the last day of the year to qualify for the contribution. Employees vest on a 5-year graded vest outlined below:

1 Year	2 Years	3 Years	4 Years	5 Years
20%	40%	60%	80%	100%





# BUDGET OVERVIEW

Deferred Compensation 457(b) is voluntary and has a post-tax (ROTH) provision and a pre-tax provision. The District matches employee contributions to the 457(b) plan, with deposits to the 401(a) plan. The first 3% of employee contributions are matched at 100%, and the next 2% of employee contributions are matched at 50%.

## Longevity Pay



Effective January 1, 2024, longevity pay for regular employees is contingent on their extended tenure and dedicated service to the organization. The Chief Appraiser is excluded from longevity pay. Longevity pay of \$5 per month for each year of service is granted annually after three (3) years of uninterrupted employment from their hire date. Employees are rewarded with a lump sum payment for the preceding year on each successive anniversary thereafter. However, if an employee resigns or is terminated before their anniversary date, they forfeit the longevity pay for that year.

## Benefit Coverage Offerings



Full-time, regular employees actively working 30 hours or more per week may elect to participate in any or all our benefit programs.

### Coverage Offerings

Medical	Voluntary Vision	Long Term Disability	Flexible Spending Account (FSA)
Dental	Basic Life and AD&D	Personal Disability	Health Reimbursement Account (HRA)
EAP	Voluntary Life and AD&D	Long Term Care	Voluntary Supplemental Benefits

## Medical Insurance

The District offers all full-time employees health insurance through the District's health insurance provider. The District pays 100% of the premium. The District also offers dependent coverage through the District's health insurance provider. The District pays 75% dependent premiums.

## Health Reimbursement Account (HRA)- Direct Pay

The District offers an HRA for employees participating in the Buy-Up plan. The HRA plan will reimburse each eligible employee for medical and dental copays, coinsurance, out-of-pocket vision, and deductible charges up to a maximum of \$4,500 for the covered employee and his or her covered dependents.

## Vision Insurance

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

## Dental Insurance

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



# BUDGET OVERVIEW

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## **Health Reimbursement Account (HRA)- Dental**

The District funds an HRA for employees participating in 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.

## **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. Retirees can remain on the Dental and Vision plan at cost.

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 service 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 80% of the premium for his or her Medicare Advantage plan.

## **Basic Life and AD&D**

The District provides all full-time employees who 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 \$450,000, 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 who 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.



# BUDGET OVERVIEW

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## **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 employees 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.



# BUDGET OVERVIEW

## 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 the resources of the fund can be spent, and
- The sources of those constraints.

For the fiscal year ending December 31, 2024, the District had a total fund balance of \$5,679,850, with \$770,216 being nonspendable fund balance for prepaid items, \$2,489,370 being committed fund balance for reserves for future expenditures, and \$2,420,264 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. For the fiscal year ending December 31, 2024, the District expects to have approximately \$209,000 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, 2024, are as follows:

Committed Fund Balances	
Reserve Fund	Balance as of 12/31/2024
Reserve for Computer Equipment	89,594
Reserve for Network Infrastructure	350,000
Reserve for Technology Enhancements	154,192
Reserve for Litigation	1,176,030
Reserve for Building Repair & Replacement	-
Reserve for Appraisal Review Board Operations	-
Reserve for Market Data Purchases	150,000
Reserve for Board Election	569,554
<b>Total</b>	<b>\$ 2,489,370</b>



# BUDGET OVERVIEW

This District has estimated end-of-year surplus funds and proposed use of reserve funds in 2025 to determine an estimate of ending fund balance as of December 31, 2025.

	Balance- as of	2025 Budgeted	2025	Estimated EOY	2026 Proposed	Estimated Ending
	12/31/2024	Reserves	Surplus Funds	2025 Balance	Budgeted Reserve Funds	Balance, Dec. 31, 2026
Unallocated reserves (Unassigned Fund Balance)	\$ 2,420,264		\$ 209,000	\$ 2,629,264	\$ 209,000	\$ 2,838,264
	<b>\$ 2,420,264</b>	<b>\$ -</b>	<b>\$ 209,000</b>	<b>\$ 2,629,264</b>	<b>\$ 209,000</b>	<b>\$ 2,838,264</b>
Nonspendable (prepaid items)	<b>\$ 770,216</b>			\$ 770,216		<b>\$ 770,216</b>
Reserve for Computer Equipment	89,594		-	89,594		89,594
Reserve for Network Infrastructure	350,000		-	350,000		350,000
Reserve for Technology Enhancements	154,192	150,000	-	304,192		304,192
Reserve for Litigation	1,176,030		-	1,176,030		1,176,030
Reserve for ARB Operations	-		-	-		-
Reserve for Building Repair & Replacement	-			-		-
Reserve for Data Purchases	150,000			150,000		150,000
Reserve for Board Election	569,554			569,554		569,554
	<b>\$ 2,489,370</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 2,639,370</b>	<b>\$ -</b>	<b>\$ 2,639,370</b>
Total Fund Balance	<b>\$ 5,679,850</b>	<b>\$ 150,000</b>	<b>\$ 209,000</b>	<b>\$ 6,038,850</b>	<b>\$ 209,000</b>	<b>\$ 6,247,850</b>





# BUDGET OVERVIEW

## Long-Term Financial Plans

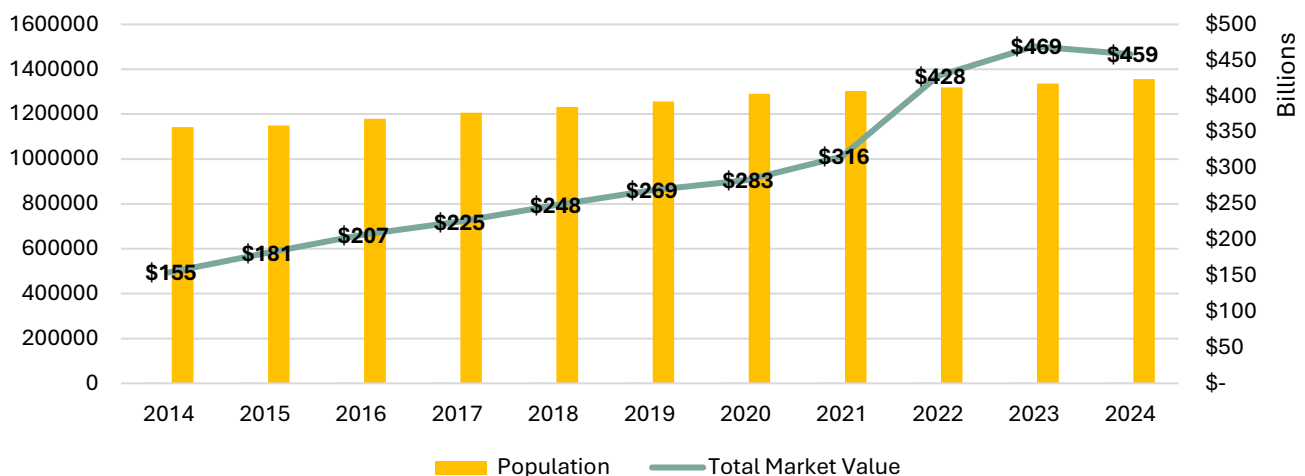
Travis County has seen an unprecedented rate of growth over the last decade. Since 2000, Travis County has seen a median population increase of 2.5%. From 2021 to 2022, Travis County experienced an estimated 3.9% population growth. As the population increases, so does the market value of properties within Travis County. 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. The residential housing market began to stabilize in 2023 with increasing residential inventory and a slowing market due to higher interest rates.

In 2024, Travis County experienced a slight decrease in total market value for the first time in over a decade, dropping from \$469 billion in 2023 to \$459 billion. This modest decline reflects the cooling of the residential real estate market due to sustained higher interest rates, decreased investor activity, and growing affordability constraints. While population growth remained steady, the real estate market began to correct from the rapid appreciation observed during the pandemic-era boom.

Despite this dip, the overall property tax base remains historically high, with the 2024 total market value still well above pre-2020 levels. This signals a potential shift toward a more sustainable growth trajectory.

Looking ahead to 2025, Travis County experienced continued market stabilization. The appraisal roll increased 4.1% to \$482 billion in market value. Residential values decreased 4.2% from 2024 values, while commercial values drove most of the growth in the appraisal roll, with industrial increasing by 17.5% and multifamily units increasing by 15.7%. While market values continue to stabilize, the county's strong fundamentals, including consistent population growth and economic diversification, are expected to support long-term property value resilience.

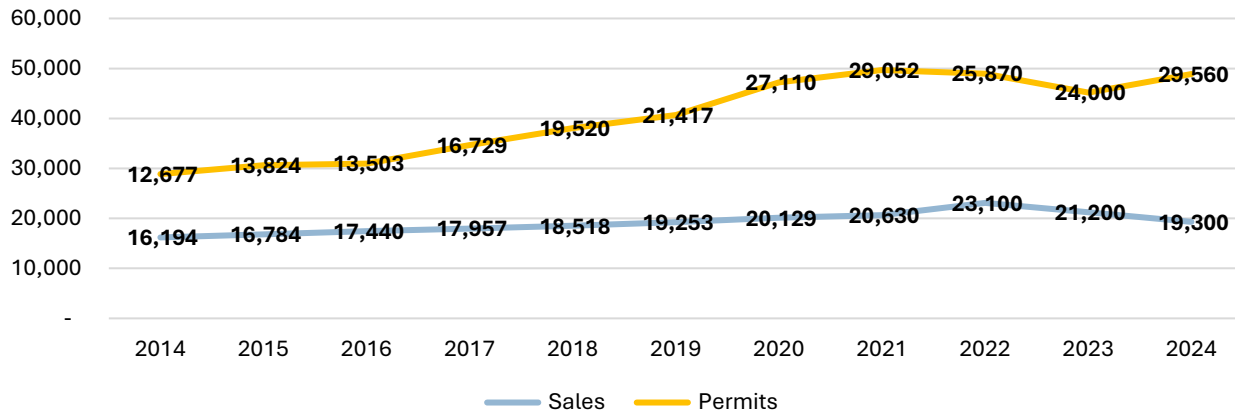
### Population & Travis County Market Value



# BUDGET OVERVIEW

The number of real estate sales and permits within Travis County continues to increase annually, with a 133.2% increase in permits filed and a 19.2% increase in the number of real estate sales over the last ten years.

## Travis County Sales & Permits



Since Texas is a non-sales disclosure state, the appraisal district must comb through numerous data sources to gain a large enough sample of sales to perform its 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 to increase staff to levels that are commensurate with the amount of work required in future budget years.

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 requires 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 is \$12,500 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 2026 proposed budget or the budgeting process, please contact Kat Harvey, Director of Administration for the Travis Central Appraisal District at (512)834-9317 Ext. 313 or by e-mail at [Kharvey@tcadcentral.org](mailto:Kharvey@tcadcentral.org).





# DISTRICT BUDGET

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*Photo of “Leap” sculpture at Bee Cave Sculpture Park, courtesy of Visit Austin via AustinTexas.org*





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# DISTRICT BUDGET

## Travis Central Appraisal District Budget Comparison

GL Account Title	2026 Proposed Budget	2025 Adopted Budget	\$ Change	% Change	2024 Adopted Budget	2024 Actual
<b>EXPENDITURES:</b>						
Personnel Cost	\$ 15,182,897	\$ 13,661,446	\$ 1,521,451	11.14%	\$ 12,892,155	\$ 12,423,714
Benefit Cost	5,850,244	5,568,186	282,058	5.07%	4,817,439	5,052,874
Printing & Mailing Services	675,279	665,200	10,079	1.52%	809,700	739,299
Operating Supplies	265,950	248,183	17,767	7.16%	226,800	180,207
Subscription & Data Purchases	633,755	340,720	293,035	86.00%	352,310	426,753
Training & Education	176,991	162,666	14,325	8.81%	151,790	142,849
Travel Expenditures	54,767	41,327	13,440	32.52%	26,450	43,314
Utilities	535,800	495,800	40,000	8.07%	555,860	470,034
Legal Services	3,630,000	3,625,000	5,000	0.14%	2,042,500	2,314,177
Professional Services	3,819,852	4,033,256	(213,404)	-5.29%	5,111,986	3,325,888
Insurance	109,866	110,678	(812)	-0.73%	86,678	94,187
Aerial Photography	657,650	657,650	-	0.00%	579,260	569,451
Rentals	154,320	154,320	-	0.00%	153,320	155,439
Building & Equipment Maintenance	450,579	463,289	(12,710)	-2.74%	444,290	348,164
Software Maintenance	430,627	430,627	-	0.00%	350,467	354,983
Other Services	422,516	396,116	26,400	6.66%	411,697	443,195
Capital Equipment	361,049	438,050	(77,001)	-17.58%	122,976	80,723
Debt Administration	748,838	748,838	-	0.00%	748,838	748,838
<b>Total</b>	<b>\$ 34,160,980</b>	<b>\$ 32,241,352</b>	<b>\$ 1,919,628</b>	<b>5.95%</b>	<b>\$ 29,884,516</b>	<b>\$ 27,914,088</b>

2025 Adopted Budget	\$	32,241,352
2026 Proposed Budget	\$	34,160,980
<b>\$ Change in Total Budget</b>	<b>\$</b>	<b>1,919,628</b>
<b>% Change in Total Budget</b>		<b>5.95%</b>





# DISTRICT BUDGET

## Travis Central Appraisal District Budget Comparison

GL Account Title	2026 Proposed Budget	2025 Adopted Budget	\$ Change	% Change	2024 Adopted Budget	2024 Actual
<b>REVENUE:</b>						
Appraisal Revenue	34,160,980	32,241,352	1,919,628	5.95%	29,884,516	27,914,088
Refund of Appraisal Assessments	-	-	-	0.00%	-	-
Investment earnings	150,000	150,000	-	0.00%	150,000	463,262
Charges for Services	9,000	9,000	-	0.00%	9,000	3,023
Miscellaneous revenue	50,000	50,000	-	0.00%	50,000	70,366
	<b>34,369,980</b>	<b>32,450,352</b>	<b>1,919,628</b>	<b>5.92%</b>	<b>30,093,516</b>	<b>28,450,739</b>
<b>EXPENDITURES:</b>						
<b>Personnel Cost</b>						
Salaries	12,865,072	11,317,421	1,547,651	13.67%	10,525,283	10,549,591
Overtime	130,000	120,000	10,000	8.33%	171,747	107,499
Temporary Staffing	300,000	355,000	(55,000)	-15.49%	350,000	257,351
Auto Allowance	709,700	695,900	13,800	1.98%	672,000	685,615
ARB Per Diem Payments	1,178,125	1,173,125	5,000	0.43%	1,173,125	823,658
<b>Benefit Cost</b>						
Retirement Contributions	1,439,924	1,255,953	183,971	14.65%	1,129,940	1,270,598
Retirement- 401(a)	394,860	350,173	44,687	12.76%	271,882	549,096
Deferred Comp	335,048	297,813	37,235	12.50%	277,882	242,779
Health Insurance	3,054,149	3,081,650	(27,501)	-0.89%	2,564,635	2,421,481
Retiree Healthcare	110,000	110,000	-	0.00%	115,166	101,625
Dental Insurance	110,559	105,717	4,842	4.58%	110,803	144,443
Life Insurance	35,540	34,293	1,247	3.64%	32,839	18,543
Disability Insurance	74,837	72,212	2,625	3.64%	69,148	90,988
Long Term Care	51,300	49,500	1,800	3.64%	47,400	28,174
Medicare Contributions	190,849	169,251	21,598	12.76%	157,692	173,713
Employee Programs	3,240	3,240	-	0.00%	3,240	3,510
Norton Identity Protection	9,474	9,321	153	1.64%	8,939	7,923
MASA Transportation Insurance	29,546	29,063	483	1.66%	27,873	-
Vision	10,918	-	10,918	100.00%	-	-
<b>Printing &amp; Mailing Services</b>						
Printing	227,679	242,600	(14,921)	-6.15%	318,100	181,300
Paper	25,000	25,000	-	0.00%	25,000	19,053
Postage & Freight	176,400	176,400	-	0.00%	176,400	216,099
Postage & Freight- Special Services	245,000	220,000	25,000	11.36%	289,000	315,550
Shipping Costs	1,200	1,200	-	0.00%	1,200	7,297
<b>Operating Supplies</b>						
Operating Supplies	77,190	77,300	(110)	-0.14%	69,050	82,672
Operating Supplies- Equipment	115,760	102,000	13,760	13.49%	119,750	36,627
Operating Supplies- Software	48,000	43,883	4,117	9.38%	28,000	31,932
Furniture & Equipment	25,000	25,000	-	0.00%	10,000	28,976
<b>Subscription &amp; Data Purchases</b>						
Books, Publications, Subscriptions	633,755	340,720	293,035	86.00%	352,310	426,753
<b>Training &amp; Education</b>						
Education & Training	176,991	162,666	14,325	8.81%	151,790	142,849
<b>Travel Expenditures</b>						
Travel, Meals & Lodging	54,767	41,327	13,440	32.52%	26,450	43,314



# DISTRICT BUDGET

## Travis Central Appraisal District Budget Comparison

GL Account Title	2026 Proposed Budget	2025 Adopted Budget	\$ Change	% Change	2024 Adopted Budget	2024 Actual
<b>Utilities</b>						
Utilities	265,800	228,800	37,000	16.17%	182,060	253,585
Telephone	175,000	175,000	-	0.00%	175,000	110,087
Wireless Internet	50,000	50,000	-	0.00%	50,000	44,688
Internet	45,000	42,000	3,000	7.14%	148,800	61,673
<b>Legal Services</b>						
Legal & Attorney	3,105,000	3,100,000	5,000	0.16%	1,560,000	1,941,321
Legal & Attorney- Personnel	50,000	50,000	-	0.00%	7,500	16,002
Arbitration Refunds	150,000	150,000	-	0.00%	150,000	202,950
Legal Fees- Expert Witness/Reports	325,000	325,000	-	0.00%	325,000	153,904
<b>Professional Services</b>						
Accounting & Audit	38,461	38,461	-	0.00%	37,165	30,300
Appraisal Services	350,000	600,000	(250,000)	-41.67%	350,000	163,750
Professional Services	3,376,391	3,339,795	36,596	1.10%	4,679,821	3,073,575
Professional Services- Payroll	55,000	55,000	-	0.00%	45,000	58,264
<b>Insurance</b>						
Workers' Compensation	45,000	39,000	6,000	15.38%	32,000	45,024
Unemployment Insurance	10,000	27,000	(17,000)	-62.96%	10,000	5,193
Property Insurance	28,000	17,812	10,188	57.20%	17,812	23,371
Liability Insurance	26,866	26,866	-	0.00%	26,866	20,598
<b>Aerial Photography</b>						
Aerial Photography	657,650	657,650	-	0.00%	579,260	569,451
<b>Rentals</b>						
Rental- Office Machines	140,520	140,520	-	0.00%	140,520	141,689
Rental- Storage	13,800	13,800	-	0.00%	12,800	13,750
<b>Building &amp; Equipment Maintenance</b>						
Repair & Maintenance- Equipment	154,029	146,739	7,290	4.97%	194,341	85,521
Building Maintenance	226,550	226,550	-	0.00%	125,949	195,665
Building Cleaning Service	70,000	90,000	(20,000)	-22.22%	124,000	66,978
<b>Software Maintenance</b>						
Software Maintenance	430,627	430,627	-	0.00%	350,467	354,983
<b>Other Services</b>						
Records Management	21,000	12,000	9,000	75.00%	12,000	21,910
Dues & Membership	15,316	15,516	(200)	-1.29%	14,397	17,355
Advertising & Legal Notices	42,500	42,500	-	0.00%	48,200	58,163
Employee Appreciation	55,000	55,000	-	0.00%	40,000	39,891
BOD	39,500	54,500	(15,000)	-27.52%	30,500	48,587
Security Service	230,000	200,000	30,000	15.00%	250,000	242,801
Deed Copies	3,000	3,000	-	0.00%	3,000	2,500
Vehicle Fuel	1,800	1,800	-	0.00%	1,800	625
Vehicle Maintenance	3,800	1,200	2,600	216.67%	1,200	4,078
Bank Fees	10,000	10,000	-	0.00%	10,000	6,961
Credit Card Fees	600	600	-	0.00%	600	324
Property Taxes	-	-	-	0.00%	-	-
<b>Capital Equipment</b>						
Capital Equipment	361,049	438,050	(77,001)	-17.58%	122,976	80,723



# DISTRICT BUDGET

## Travis Central Appraisal District Budget Comparison

GL Account Title	2026 Proposed Budget	2025 Adopted Budget	\$ Change	% Change	2024 Adopted Budget	2024 Actual
<b>Debt Administration</b>						
Debt Service- Principal	713,483	654,742	58,741	8.97%	654,742	654,742
Debt Service- Interest	35,355	94,096	(58,741)	-62.43%	94,096	94,096
<b>Total</b>	<b>\$ 34,160,980</b>	<b>\$ 32,241,352</b>	<b>\$ 1,919,628</b>	<b>5.95%</b>	<b>\$ 29,884,516</b>	<b>\$ 27,914,088</b>

2025 Total Budget	\$	32,241,352
2026 Total Budget	\$	34,160,980
\$ Change in Total Budget	\$	1,919,628
% Change in Total Budget		5.95%



# DISTRICT BUDGET

Travis Central Appraisal District Budget by Department													
GL Code	GL Title	Admin	Appeals	IT	GIS	Customer Service	Appraisal Support	Commercial	BPP	Residential	ARB	850 EAL Holding Corp.	Total Budget
	<b>Personnel Cost</b>												
40101	Salaries	2,135,609	1,220,915	797,460	595,728	1,171,966	832,652	1,355,295	688,311	4,067,136	-	-	12,865,072
40107	Overtime	10,000	10,000	5,000	25,000	15,000	15,000	3,500	6,500	40,000	-	-	130,000
40108	Temporary Staffing	10,000	5,000	-	-	140,000	125,000	10,000	10,000	-	-	-	300,000
40119	Auto Allowance	6,000	48,500	-	-	8,400	-	142,800	75,600	428,400	-	-	709,700
40100	Per Diem Payments	-	-	-	-	-	-	-	-	-	1,178,125	-	1,178,125
	<b>Benefit Cost</b>												
40111	Retirement Contributions	234,730	134,115	87,242	65,173	143,529	104,767	149,025	76,396	444,947	-	-	1,439,924
40128	Retirement- 401(a) Contributions	64,368	36,777	23,924	17,872	39,359	28,730	40,866	20,950	122,014	-	-	394,860
40127	Deferred Comp	59,640	30,648	19,936	14,893	32,799	23,941	34,055	17,458	101,678	-	-	335,048
40112	Health Insurance	513,858	215,842	132,826	149,429	381,874	282,254	298,858	166,032	913,176	-	-	3,054,149
40129	Retiree Healthcare	110,000	-	-	-	-	-	-	-	-	-	-	110,000
40113	Dental Insurance	47,427	5,364	3,301	3,714	9,490	7,015	7,427	4,127	22,694	-	-	110,559
40114	Life Insurance	3,741	2,702	1,663	1,871	4,780	3,533	3,741	2,078	11,431	-	-	35,540
40115	Disability Insurance	7,878	5,689	3,501	3,939	10,066	7,440	7,878	4,376	24,070	-	-	74,837
40124	LTC	5,400	3,900	2,400	2,700	6,900	5,100	5,400	3,000	16,500	-	-	51,300
40110	Medicare Contributions	31,111	17,776	11,563	8,638	19,024	13,886	19,752	10,126	58,973	-	-	190,849
40116	Employee Programs	3,240	-	-	-	-	-	-	-	-	-	-	3,240
40130	Protection Identity Protection	985	721	444	499	1,276	943	999	555	3,052	-	-	9,474
40131	MASA Transportation Insurance	3,071	2,250	1,384	1,557	3,980	2,942	3,115	1,730	9,517	-	-	29,546
40132	Vision	1,206	825	508	571	1,460	1,079	1,143	635	3,491	-	-	10,918
	<b>Printing &amp; Mailing Services</b>												
40210	Printing	2,729	650	222,700	250	200	50	200	150	750	-	-	227,679
40211	Paper	-	-	25,000	-	-	-	-	-	-	-	-	25,000
40212	Postage & Freight	-	-	176,400	-	-	-	-	-	-	-	-	176,400
40213	Postage & Freight	-	-	245,000	-	-	-	-	-	-	-	-	245,000
40214	Shipping Costs	1,000	25	25	25	25	25	25	25	25	-	-	1,200
	<b>Operating Supplies</b>												
40220	Operating Supplies	22,000	8,160	19,340	8,340	3,900	2,450	2,650	1,350	4,000	5,000	-	77,190
40222	Operating Supplies- Equipment	-	-	114,160	1,600	-	-	-	-	-	-	-	115,760
40223	Operating Supplies- Software	-	-	48,000	-	-	-	-	-	-	-	-	48,000
40224	Furniture & Equipment	10,000	10,000	-	-	-	-	5,000	-	-	-	-	25,000
	<b>Subscriptions &amp; Data Purchases</b>												
40231	Books, Publications, Subscriptions	111,150	22,750	2,660	1,160	208,900	1,133	180,610	15,177	90,215	-	-	633,755
	<b>Training &amp; Education</b>												
40330	Education & Training	36,063	11,573	5,400	5,000	7,105	2,880	39,460	18,960	45,550	5,000	-	176,991
	<b>Travel Expenditures</b>												
40320	Travel, Meals & Lodging	17,500	7,950	550	3,738	738	738	8,625	4,977	9,951	-	-	54,767
	<b>Utilities</b>												
40410	Utilities	265,800	-	-	-	-	-	-	-	-	-	-	265,800
40420	Telephone	-	-	175,000	-	-	-	-	-	-	-	-	175,000
40430	Wireless Internet	-	-	50,000	-	-	-	-	-	-	-	-	50,000
40440	Internet	-	-	45,000	-	-	-	-	-	-	-	-	45,000



# DISTRICT BUDGET

GL Code	GL Title	Admin	Appeals	IT	GIS	Customer Service	Appraisal Support	Commercial	BPP	Residential	ARB	850 EAL Holding Corp.	Total Budget
	<b>Legal Services</b>												
40510	Legal & Attorney	-	3,070,000	-	-	-	-	-	-	-	35,000	-	3,105,000
40511	Legal & Attorney- Personnel	50,000	-	-	-	-	-	-	-	-	-	-	50,000
40513	Arbitration Refunds	-	150,000	-	-	-	-	-	-	-	-	-	150,000
40514	Witness/Reports	-	325,000	-	-	-	-	-	-	-	-	-	325,000
	<b>Professional Services</b>												
40520	Accounting & Audit	38,461	-	-	-	-	-	-	-	-	-	-	38,461
40530	Appraisal Services	-	-	-	-	-	-	55,000	270,000	25,000	-	-	350,000
40540	Professional Services	1,114,500	40,000	1,929,059	134,832	76,500	66,500	-	-	-	15,000	-	3,376,391
40542	Professional Services- Payroll	55,000	-	-	-	-	-	-	-	-	-	-	55,000
	<b>Insurance</b>												
40117	Workers' Compensation	45,000	-	-	-	-	-	-	-	-	-	-	45,000
40118	Unemployment Insurance	10,000	-	-	-	-	-	-	-	-	-	-	10,000
40710	Property Insurance	28,000	-	-	-	-	-	-	-	-	-	-	28,000
40720	Liability Insurance	26,866	-	-	-	-	-	-	-	-	-	-	26,866
	<b>Aerial Photography</b>												
40741	Aerial Photography	-	-	657,650	-	-	-	-	-	-	-	-	657,650
	<b>Rentals</b>												
40610	Rental- Office Machines	-	-	140,520	-	-	-	-	-	-	-	-	140,520
40611	Rental- Storage	6,000	-	7,800	-	-	-	-	-	-	-	-	13,800
	<b>Building &amp; Equipment Maintenance</b>												
40620	Repair & Maintenance- Equipment	20,640	-	132,889	-	500	-	-	-	-	-	-	154,029
40630	Building Maintenance	226,550	-	-	-	-	-	-	-	-	-	-	226,550
40631	Building Cleaning Service	70,000	-	-	-	-	-	-	-	-	-	-	70,000
	<b>Software Maintenance</b>												
40640	Software Maintenance	-	-	430,627	-	-	-	-	-	-	-	-	430,627
	<b>Other Services</b>												
40241	Records Management	-	21,000	-	-	-	-	-	-	-	-	-	21,000
40310	Dues & Membership	6,764	1,237	45	-	1,135	135	1,500	1,000	3,500	-	-	15,316
40340	Advertising & Legal Notices	42,500	-	-	-	-	-	-	-	-	-	-	42,500
40350	Employee Appreciation	55,000	-	-	-	-	-	-	-	-	-	-	55,000
40351	BOD	39,500	-	-	-	-	-	-	-	-	-	-	39,500
40730	Security Service	230,000	-	-	-	-	-	-	-	-	-	-	230,000
40750	Deed Copies	-	-	-	3,000	-	-	-	-	-	-	-	3,000
40760	Vehicle Fuel	1,800	-	-	-	-	-	-	-	-	-	-	1,800
40761	Vehicle Maintenance	3,800	-	-	-	-	-	-	-	-	-	-	3,800
40770	Bank Fees	10,000	-	-	-	-	-	-	-	-	-	-	10,000
40780	Credit Card Fees	600	-	-	-	-	-	-	-	-	-	-	600
	<b>Capital Equipment</b>												
40910	Capital Equipment	160,000	-	201,049	-	-	-	-	-	-	-	-	361,049
	<b>Debt Administration</b>												
40930	Debt Service- Principal	-	-	-	-	-	-	-	-	-	-	713,483	713,483
40931	Debt Service- Interest	-	-	-	-	-	-	-	-	-	-	35,355	35,355
	<b>Total</b>	<b>\$ 5,955,487</b>	<b>\$ 5,409,369</b>	<b>\$ 5,720,026</b>	<b>\$ 1,049,529</b>	<b>\$ 2,288,906</b>	<b>\$ 1,528,193</b>	<b>\$ 2,376,924</b>	<b>\$ 1,399,513</b>	<b>\$ 6,446,070</b>	<b>\$ 1,238,125</b>	<b>\$ 748,838</b>	<b>\$ 34,160,980</b>





# REVENUE BUDGET

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*Pease Park Tree House Structure by Mell Lawrence Architects via Instagram @ml\_arch*

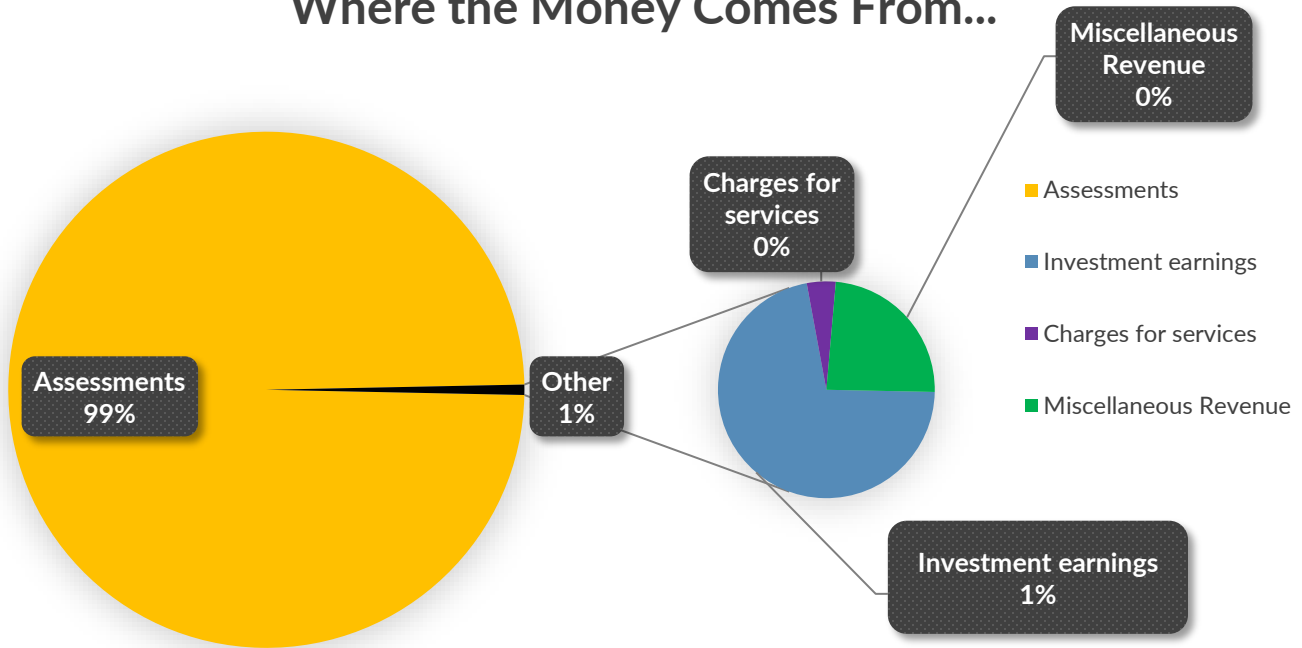




# REVENUE BUDGET

The revenue budget for fiscal year 2026 totals \$34,369,980. Since the District uses a balanced budget policy, budgeted assessments to the taxing units must equal budgeted expenditures. Budgeted assessments to the taxing units and budgeted expenditures both total \$34,160,980. The additional \$209,000 in the revenue budget is for miscellaneous income. These funds are retained by the District to support operations and ensure financial stability across fiscal years.

## Where the Money Comes From...



**Assessments to the taxing entities:** The majority of the District's revenue comes from the taxing entities of Travis County (99.26%). The District serves 203 local government agencies, including 22 cities, 18 emergency districts, the county, the hospital district, the junior college, 75 municipal utility districts, 15 school districts, 21 water control improvement districts, and 49 other entities. For 2024, the projected tax levy for all taxing units in Travis County is \$6,355,794,233. 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 among the other taxing entities. The revenue budget for assessments from the taxing entities totals \$34,160,980 for the 2026 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 November after the November general elections.



# REVENUE BUDGET

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 in which 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 0.64% of the District's revenue budget, is comprised of (1) charges for services, (2) investment income, and (3) miscellaneous revenue.

Investment earnings	\$	150,000	71.77%
Charges for services		9,000	4.31%
Miscellaneous Revenue		50,000	23.92%
	\$	209,000	100.00%

**Investment Income:** Revenue earned from cash in the District's banking and investment accounts.

**Charges for Services:** The charges for services revenue line item is for fees charged by the District to taxpayers and other organizations for data. 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 \$9,000 or 0.03% of the total revenue budget.

**Miscellaneous Revenue:** The miscellaneous revenue line item is comprised mainly of fees from late rendition penalties paid by taxpayers and fees to public improvement districts. The total budget for miscellaneous revenue is \$50,000 or 0.14% of the total revenue budget.

Late Rendition Penalty Payments	\$	31,717
Public Improvement District Fees	\$	18,283
	\$	50,000

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.

In 2023, Travis CAD implemented a funding strategy similar to the Travis County Tax Office where public improvement districts will be assessed an annual fee based on the parcel count within the public improvement district.



# REVENUE BUDGET

For fiscal year 2026, TCAD determined this rate to be \$2.38 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>
1895742	2U	AUSTIN DOWNTOWN PUBLIC IMPROVE	2775	\$ 2.38	\$ 6,604.50
1895743	10G	BACKYARD PID	3	\$ 2.38	\$ 7.14
1890601	10A	BELLA FORTUNA PID	560	\$ 2.38	\$ 1,332.80
1895767	11N	BURNET CO IMPROVEMENT DIST NO 1	2	\$ 2.38	\$ 4.76
1895759	11F	DURANGO PID (IMP AREA #1)	248	\$ 2.38	\$ 590.24
1049	3J	E SIXTH ST PUB IMP DIST	115	\$ 2.38	\$ 273.70
1895745	10I	ENTRADA GLEN PID	44	\$ 2.38	\$ 104.72
1671480	2P	ESTANCIA HILL COUNTRY PID	986	\$ 2.38	\$ 2,346.68
1607165	IH	INDIAN HILLS PID	11	\$ 2.38	\$ 26.18
1814277	3T	LAGOS PID	593	\$ 2.38	\$ 1,411.34
1895746	10J	LAGOS PID IMPROVEMENT AREA #1	399	\$ 2.38	\$ 949.62
1895765	11L	LAKESIDE MEADOWS PID (IMP AREA #1)	215	\$ 2.38	\$ 511.70
1895758	11D	LONGVIEW 71 PID IMPROVEMENT AREA #1	349	\$ 2.38	\$ 830.62
1890621	10B	MANOR HEIGHTS PID (IMP AREA #1)	276	\$ 2.38	\$ 656.88
1890633	10C	MANOR HEIGHTS PID (IMP AREA #2)	262	\$ 2.38	\$ 623.56
1895754	10U	MANOR HEIGHTS PID (IMP AREA #3)	353	\$ 2.38	\$ 840.14
1895764	11K	MANOR HEIGHTS PID (IMP AREA #4)	469	\$ 2.38	\$ 1,116.22
1890652	10D	MANOR HEIGHTS PID (MIA)	772	\$ 2.38	\$ 1,837.36
1895747	10K	MARTIN TRACT PID	135	\$ 2.38	\$ 321.30
1895770	11T	MUSTANG VALLEY PID	154	\$ 2.38	\$ 366.52
1857921	5T	ROSE HILL PID	1256	\$ 2.38	\$ 2,989.28
1676767	6N	SOUTH CONGRESS PID	41	\$ 2.38	\$ 97.58
1895744	10H	SPANISH OAKS PID	44	\$ 2.38	\$ 104.72
1772331	1T	TESSERA ON LAKE TRAVIS PID (IMP AREA #1)	351	\$ 2.38	\$ 835.38
1772333	1U	TESSERA ON LAKE TRAVIS PID (IMP AREA #2)	356	\$ 2.38	\$ 847.28
1895753	10T	TESSERA ON LAKE TRAVIS PID (IMP AREA #3)	431	\$ 2.38	\$ 1,025.78
1698761	1R	TESSERA ON LAKE TRAVIS PID (MIA)	434	\$ 2.38	\$ 1,032.92
1895757	11C	THE GROVE AT MUSTANG RIDGE PID	1	\$ 2.38	\$ 2.38
1635977	1P	TRAVIS CO IMPROVEMENT DIST NO 1	20	\$ 2.38	\$ 47.60
1895748	10L	TURNERS CROSSING PID	640	\$ 2.38	\$ 1,523.20
1895760	11G	TURNERS CROSSING PID (IMP AREA #2)	309	\$ 2.38	\$ 735.42
1607164	WV	WHISPER VALLEY PID	943	\$ 2.38	\$ 2,244.34
1772334	WH	WILDHORSE PID (IMP AREA #1)	324	\$ 2.38	\$ 771.12
					<b>\$ 33,012.98</b>
Fee per Newly Created PID				\$	1,000.00
Estimated Number of New PIDs					2
Estimated New Set Up Fees				\$	2,000.00
<b>Total PID Charges for Services</b>					<b>\$ 35,012.98</b>

When estimating revenues for the budget, the District assumes 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.



# REVENUE BUDGET

Fiscal Year Ended Dec. 31	Total		Amount Collected	Surplus Credit/ Refund- Reduction of		Amount Not Collected	Percent of Assessment
	Assessments to Taxing Entities			Liability			
2015	\$ 17,149,799	\$	17,122,872	\$	26,927	-	100.00%
2016	\$ 17,492,994	\$	17,492,994	\$	-	-	100.00%
2017	\$ 18,103,517	\$	17,791,989	\$	311,528	-	100.00%
2018	\$ 18,827,658	\$	18,827,658	\$	-	-	100.00%
2019	\$ 19,486,627	\$	19,486,627	\$	-	-	100.00%
2020	\$ 20,193,893	\$	20,193,893	\$	-	-	100.00%
2021	\$ 20,193,913	\$	20,193,913	\$	-	-	100.00%
2022	\$ 22,786,110	\$	21,703,708	\$	1,082,402	-	100.00%
2023	\$ 29,884,516	\$	29,884,516	\$	-	-	100.00%
2024	\$ 29,884,625	\$	29,884,625	\$	-	-	100.00%



# REVENUE BUDGET

Travis Central Appraisal District							
Estimated Jurisdiction Liabilities with Year-over-Year Comparison							
Entity			% of	2026 Estimated	2026 Estimated		% Inc
Cd	EntityName	2024 Levy	Liability	Liability	Quarterly Payment	2025 Liability	(Dec)
01	AUSTIN ISD	\$ 1,754,940,847	27.7971%	\$ 9,495,748.98	\$ 2,373,937.25	\$ 8,980,720.52	5.73%
02	CITY OF AUSTIN	\$ 1,058,620,563	16.7678%	\$ 5,728,053.54	\$ 1,432,013.38	\$ 5,418,381.11	5.72%
03	TRAVIS COUNTY	\$ 1,112,967,752	17.6286%	\$ 6,022,118.87	\$ 1,505,529.72	\$ 5,684,368.20	5.94%
05	CITY OF MANOR	\$ 20,570,682	0.3258%	\$ 111,305.19	\$ 27,826.30	\$ 104,833.90	6.17%
06	DEL VALLE ISD	\$ 200,051,376	3.1687%	\$ 1,082,451.10	\$ 270,612.78	\$ 1,019,660.72	6.16%
07	LAKE TRAVIS ISD	\$ 202,003,870	3.1996%	\$ 1,093,015.78	\$ 273,253.94	\$ 1,029,636.59	6.16%
08	EALES ISD	\$ 187,151,599	2.9644%	\$ 1,012,652.14	\$ 253,163.03	\$ 953,384.47	6.22%
09	CITY OF WEST LAKE HILLS	\$ 5,930,743	0.0939%	\$ 32,090.45	\$ 8,022.61	\$ 30,034.98	6.84%
10	TRAVIS CO WCID NO 10	\$ 4,033,851	0.0639%	\$ 21,826.62	\$ 5,456.66	\$ 20,482.09	6.56%
11	CITY OF ROLLINGWOOD	\$ 3,216,418	0.0509%	\$ 17,403.61	\$ 4,350.90	\$ 16,374.26	6.29%
12	VILLAGE OF SAN LEANNA	\$ 305,286	0.0048%	\$ 1,651.86	\$ 412.97	\$ 1,549.27	6.62%
16	LAGO VISTA ISD	\$ 36,774,660	0.5825%	\$ 198,982.74	\$ 49,745.69	\$ 186,570.67	6.65%
17	TRAVIS CO WCID NO 17	\$ 5,609,210	0.0888%	\$ 30,350.68	\$ 7,587.67	\$ 28,539.06	6.35%
18	TRAVIS CO WCID NO 18	\$ 761,784	0.0121%	\$ 4,121.91	\$ 1,030.48	\$ 3,851.76	7.01%
19	PFLUGERVILLE ISD	\$ 287,084,325	4.5472%	\$ 1,553,374.69	\$ 388,343.67	\$ 1,463,371.94	6.15%
20	CITY OF PFLUGERVILLE	\$ 64,553,219	1.0225%	\$ 349,288.79	\$ 87,322.20	\$ 328,167.20	6.44%
21	CITY OF LAKEWAY	\$ 13,202,206	0.2091%	\$ 71,435.36	\$ 17,858.84	\$ 67,074.85	6.50%
22	COUPLAND ISD	\$ 106,972	0.0017%	\$ 578.81	\$ 144.70	\$ 563.80	2.66%
23	TRAVIS CO WCID POINT VENTURE	\$ 3,058,683	0.0484%	\$ 16,550.12	\$ 4,137.53	\$ 15,515.51	6.67%
25	HURST CREEK MUD	\$ 1,788,623	0.0283%	\$ 9,678.00	\$ 2,419.50	\$ 9,072.18	6.68%
26	LAKEWAY MUD	\$ 1,087,468	0.0172%	\$ 5,884.14	\$ 1,471.04	\$ 5,494.81	7.09%
32	WELLS BRANCH MUD	\$ 4,209,127	0.0667%	\$ 22,775.02	\$ 5,693.76	\$ 21,940.85	3.80%
33	SHADY HOLLOW MUD	\$ 509,806	0.0081%	\$ 2,758.49	\$ 689.62	\$ 2,579.94	6.92%
34	MANOR ISD	\$ 124,965,982	1.9794%	\$ 676,174.13	\$ 169,043.53	\$ 634,991.48	6.49%
35	TRAVIS CO WCID NO 19	\$ 644,323	0.0102%	\$ 3,486.35	\$ 871.59	\$ 3,257.37	7.03%
37	TRAVIS CO WCID NO 20	\$ 1,585,553	0.0251%	\$ 8,579.21	\$ 2,144.80	\$ 8,023.75	6.92%
38	DRIPPING SPRINGS ISD	\$ 269,014	0.0043%	\$ 1,455.60	\$ 363.90	\$ 1,358.87	7.12%
39	TRAVIS CO ESD NO 9	\$ 8,548,474	0.1354%	\$ 46,254.65	\$ 11,563.66	\$ 43,354.54	6.69%
40	CITY OF CREEDMOOR	\$ 867,345	0.0137%	\$ 4,693.09	\$ 1,173.27	\$ 4,517.09	3.90%
41	TRAVIS CO ESD NO 1	\$ 6,861,090	0.1087%	\$ 37,124.43	\$ 9,281.11	\$ 34,712.54	6.95%
49	CITY OF LAGO VISTA	\$ 10,509,453	0.1665%	\$ 56,865.24	\$ 14,216.31	\$ 53,143.18	7.00%
50	CITY OF JONESTOWN	\$ 4,437,555	0.0703%	\$ 24,011.01	\$ 6,002.75	\$ 22,506.57	6.68%
51	TRAVIS CO ESD NO 11	\$ 4,904,952	0.0777%	\$ 26,540.04	\$ 6,635.01	\$ 24,870.08	6.71%
52	TRAVIS CO ESD NO 6	\$ 23,480,232	0.3719%	\$ 127,048.38	\$ 31,762.09	\$ 119,159.24	6.62%
55	VILLAGE OF BRIARCLIFF	\$ 410,085	0.0065%	\$ 2,218.92	\$ 554.73	\$ 2,073.34	7.02%
56	TRAVIS CO ESD NO 5	\$ 3,104,291	0.0492%	\$ 16,796.90	\$ 4,199.22	\$ 15,729.06	6.79%
57	TRAVIS CO ESD NO 4	\$ 2,879,768	0.0456%	\$ 15,582.04	\$ 3,895.51	\$ 14,552.43	7.08%
58	TRAVIS CO ESD NO 10	\$ 3,587,923	0.0568%	\$ 19,413.77	\$ 4,853.44	\$ 18,178.89	6.79%
61	CITY OF MUSTANG RIDGE	\$ 707,598	0.0112%	\$ 3,828.72	\$ 957.18	\$ 3,587.34	6.73%
68	AUSTIN COMM COLL DIST	\$ 286,584,446	4.5393%	\$ 1,550,669.91	\$ 387,667.48	\$ 1,463,105.36	5.98%
69	LEANDER ISD	\$ 166,879,412	2.6433%	\$ 902,962.06	\$ 225,740.52	\$ 846,975.39	6.61%
70	TRAVIS CO MUD NO 2	\$ 3,843,358	0.0609%	\$ 20,795.89	\$ 5,198.97	\$ 19,412.98	7.12%
71	TRAVIS CO ESD NO 14	\$ 1,007,085	0.0160%	\$ 5,449.20	\$ 1,362.30	\$ 5,087.16	7.12%
72	TRAVIS CO ESD NO 12	\$ 6,465,154	0.1024%	\$ 34,982.08	\$ 8,745.52	\$ 32,761.07	6.78%
73	ONION CREEK METRO PARK DIST	\$ 909,502	0.0144%	\$ 4,921.20	\$ 1,230.30	\$ 4,594.59	7.11%
77	TRAVIS CO ESD NO 8	\$ 4,121,242	0.0653%	\$ 22,299.49	\$ 5,574.87	\$ 20,966.62	6.36%
83	CITY OF BEE CAVE	\$ 638,800	0.0101%	\$ 3,456.46	\$ 864.12	\$ 3,266.27	5.82%
84	NORTHTOWN MUD	\$ 7,423,658	0.1176%	\$ 40,168.41	\$ 10,042.10	\$ 37,542.34	6.99%
10E	TRAVIS CO ESD NO 17	\$ 2,572,104	0.0407%	\$ 13,917.31	\$ 3,479.33	\$ 13,098.53	6.25%
10F	TRAVIS CO MUD NO 26	\$ 515,019	0.0082%	\$ 2,786.70	\$ 696.68	\$ 2,606.49	6.91%
10P	BRIARWOOD MUD	\$ 53,760	0.0009%	\$ 290.89	\$ 72.72	\$ 271.57	7.11%
1A	HAYS CONSOLIDATED ISD	\$ 2,913,493	0.0461%	\$ 15,764.52	\$ 3,941.13	\$ 14,210.11	10.94%
1B	TRAVIS CO ESD NO 7	\$ 6,235,732	0.0988%	\$ 33,740.71	\$ 8,435.18	\$ 31,548.71	6.95%
1C	TRAVIS CO ESD NO 3	\$ 3,153,692	0.0500%	\$ 17,064.20	\$ 4,266.05	\$ 15,987.24	6.74%
1D	TRAVIS CO MUD NO 5	\$ 3,236,986	0.0513%	\$ 17,514.90	\$ 4,378.72	\$ 16,334.42	7.23%



# REVENUE BUDGET

Travis Central Appraisal District							
Estimated Jurisdiction Liabilities with Year-over-Year Comparison							
Entity			% of	2026 Estimated	2026 Estimated		% Inc
Cd	EntityName	2024 Levy	Liability	Liability	Quarterly Payment	2025 Liability	(Dec)
1F	TANGLEWD FOREST LTD DIST	\$ 1,854,352	0.0294%	\$ 10,033.65	\$ 2,508.41	\$ 9,471.29	5.94%
1H	COTTONWD CREEK MUD NO 1	\$ 3,982,326	0.0631%	\$ 21,547.83	\$ 5,386.96	\$ 20,144.99	6.96%
1J	CYPRESS RANCH WCID NO 1	\$ 2,552,327	0.0404%	\$ 13,810.30	\$ 3,452.58	\$ 12,912.23	6.96%
1K	BELVEDERE MUD	\$ 792,440	0.0126%	\$ 4,287.79	\$ 1,071.95	\$ 4,001.53	7.15%
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	\$ 629,025	0.0100%	\$ 3,403.57	\$ 850.89	\$ 3,195.41	6.51%
2A	ELGIN ISD	\$ 11,648,150	0.1845%	\$ 63,026.57	\$ 15,756.64	\$ 59,800.88	5.39%
2D	TRAVIS CO MUD NO 6	\$ 830,139	0.0131%	\$ 4,491.77	\$ 1,122.94	\$ 4,192.40	7.14%
2F	CITY OF ROUND ROCK	\$ 2,631,713	0.0417%	\$ 14,239.85	\$ 3,559.96	\$ 13,612.35	4.61%
2G	WMSN CO WSID DIST 3	\$ 718,142	0.0114%	\$ 3,885.77	\$ 971.44	\$ 3,627.71	7.11%
2H	NE TRAVIS CO UTILITY DIST	\$ 2,035,935	0.0322%	\$ 11,016.17	\$ 2,754.04	\$ 10,299.20	6.96%
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	\$ 347,440,012	5.5032%	\$ 1,879,951.19	\$ 469,987.80	\$ 1,774,667.32	5.93%
2K	PRESIDENTIAL GLEN MUD	\$ 1,359,310	0.0215%	\$ 7,355.04	\$ 1,838.76	\$ 6,869.60	7.07%
2L	TRAVIS CO MUD NO 16	\$ 2,454,465	0.0389%	\$ 13,280.78	\$ 3,320.19	\$ 12,397.77	7.12%
2N	NORTH AUSTIN MUD NO 1	\$ 415,108	0.0066%	\$ 2,246.09	\$ 561.52	\$ 2,098.29	7.04%
2R	TRAVIS CO MUD NO 23	\$ 1,386,914	0.0220%	\$ 7,504.41	\$ 1,876.10	\$ 7,001.32	7.19%
3A	MARBLE FALLS ISD	\$ 9,016,792	0.1428%	\$ 48,788.65	\$ 12,197.16	\$ 46,877.91	4.08%
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	\$ 5,671,936	0.0898%	\$ 30,690.08	\$ 7,672.52	\$ 28,704.64	6.92%
3D	TRAVIS CO MUD NO 7	\$ 102,059	0.0016%	\$ 552.23	\$ 138.06	\$ 515.55	7.11%
3F	CITY OF CEDAR PARK	\$ 6,147,998	0.0974%	\$ 33,265.99	\$ 8,316.50	\$ 31,061.44	7.10%
3G	TRAVIS CO MUD NO 14	\$ 2,250,311	0.0356%	\$ 12,176.13	\$ 3,044.03	\$ 11,387.28	6.93%
3M	WILLIAMSON/TRAVIS MUD NO 1	\$ 548,436	0.0087%	\$ 2,967.51	\$ 741.88	\$ 2,771.50	7.07%
3N	TRAVIS CO MUD NO 18	\$ 2,794,526	0.0443%	\$ 15,120.81	\$ 3,780.20	\$ 14,126.46	7.04%
3R	TRAVIS CO MUD NO 24	\$ 26,918	0.0004%	\$ 145.65	\$ 36.41	\$ 135.98	7.11%
4A	JOHNSON CITY ISD	\$ 184,466	0.0029%	\$ 998.12	\$ 249.53	\$ 999.68	-0.16%
4D	TRAVIS CO MUD NO 8	\$ 1,184,265	0.0188%	\$ 6,407.90	\$ 1,601.98	\$ 6,017.44	6.49%
4F	TRAVIS CO MUD NO 10	\$ 1,626,287	0.0258%	\$ 8,799.62	\$ 2,199.90	\$ 8,207.62	7.21%
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	\$ 1,329,218	0.0211%	\$ 7,192.22	\$ 1,798.06	\$ 6,715.34	7.10%
4J	TRAVIS CO MUD NO 11	\$ 1,599,792	0.0253%	\$ 8,656.26	\$ 2,164.07	\$ 8,082.79	7.09%
4K	TRAVIS CO MUD NO 12	\$ 2,738,083	0.0434%	\$ 14,815.40	\$ 3,703.85	\$ 13,854.41	6.94%
4L	TRAVIS CO MUD NO 13	\$ 2,450,822	0.0388%	\$ 13,261.07	\$ 3,315.27	\$ 12,432.85	6.66%
4M	PILOT KNOB MUD NO 3	\$ 7,133,689	0.1130%	\$ 38,599.43	\$ 9,649.86	\$ 36,084.95	6.97%
4N	PILOT KNOB MUD NO 4	\$ 57,476	0.0009%	\$ 310.99	\$ 77.75	\$ 290.34	7.11%
4P	PILOT KNOB MUD NO 2	\$ 2,380,581	0.0377%	\$ 12,881.00	\$ 3,220.25	\$ 12,059.87	6.81%
4R	PILOT KNOB MUD NO 5	\$ 164,692	0.0026%	\$ 891.13	\$ 222.78	\$ 833.37	6.93%
5A	ROUND ROCK ISD	\$ 104,963,593	1.6626%	\$ 567,943.89	\$ 141,985.97	\$ 536,369.41	5.89%
5D	TRAVIS CO MUD NO 9	\$ 94,720	0.0015%	\$ 512.51	\$ 128.13	\$ 478.48	7.11%
5E	SENNA HILLS MUD	\$ 1,363,157	0.0216%	\$ 7,375.86	\$ 1,843.97	\$ 6,889.25	7.06%
5F	CITY OF ELGIN	\$ 2,100,669	0.0333%	\$ 11,366.44	\$ 2,841.61	\$ 10,700.92	6.22%
5G	VILLAGE OF VOLENTE	\$ 307,694	0.0049%	\$ 1,664.89	\$ 416.22	\$ 1,556.85	6.94%
5H	VILLAGE OF WEBBERVILLE	\$ 81,843	0.0013%	\$ 442.84	\$ 110.71	\$ 413.43	7.11%
5J	KELLY LANE WCID NO 1	\$ 1,632,149	0.0259%	\$ 8,831.34	\$ 2,207.83	\$ 8,244.39	7.12%
5K	KELLY LANE WCID NO 2	\$ 1,532,524	0.0243%	\$ 8,292.28	\$ 2,073.07	\$ 7,744.21	7.08%
5L	LAZY NINE MUD NO 1A	\$ 2,142,334	0.0339%	\$ 11,591.88	\$ 2,897.97	\$ 10,822.06	7.11%
5M	LAZY NINE MUD NO 1B	\$ 9,391,444	0.1488%	\$ 50,815.84	\$ 12,703.96	\$ 47,493.53	7.00%
6E	LAKE POINTE MUD NO 3 (DA)	\$ 1,110,390	0.0176%	\$ 6,008.17	\$ 1,502.04	\$ 5,609.25	7.11%
6F	CITY OF LEANDER	\$ 13,700,882	0.2170%	\$ 74,133.63	\$ 18,533.41	\$ 69,449.53	6.74%
6G	TRAVIS CO MUD NO 15	\$ 2,277,152	0.0361%	\$ 12,321.36	\$ 3,080.34	\$ 11,582.62	6.38%
6H	WEST TRAVIS CO MUD NO 6	\$ 2,162,805	0.0343%	\$ 11,702.64	\$ 2,925.66	\$ 10,929.95	7.07%
6J	WEST TRAVIS CO MUD NO 8	\$ 1,218,393	0.0193%	\$ 6,592.56	\$ 1,648.14	\$ 6,311.19	4.46%
6L	TRAVIS CO MUD NO 17	\$ 3,655,681	0.0579%	\$ 19,780.40	\$ 4,945.10	\$ 18,492.48	6.96%
6M	TRAVIS CO MUD NO 21	\$ 3,021,467	0.0479%	\$ 16,348.75	\$ 4,087.19	\$ 15,278.81	7.00%
6P	LOST CREEK LIMITED DISTRICT	\$ 519,158	0.0082%	\$ 2,809.10	\$ 702.27	\$ 2,631.94	6.73%
6R	TRAVIS CO ESD NO 15	\$ 4,896,722	0.0776%	\$ 26,495.50	\$ 6,623.88	\$ 24,828.80	6.71%
6T	ALTESSA MUD	\$ 125,770	0.0020%	\$ 680.52	\$ 170.13	\$ 637.00	6.83%
7A	MOORES CROSSING MUD	\$ 1,976,412	0.0313%	\$ 10,694.10	\$ 2,673.53	\$ 9,987.53	7.07%





# REVENUE BUDGET

Travis Central Appraisal District							
Estimated Jurisdiction Liabilities with Year-over-Year Comparison							
Entity Cd	EntityName	2024 Levy	% of Liability	2026 Estimated Liability	2026 Estimated Quarterly Payment	2025 Liability	% Inc (Dec)
7E	VILLAGE OF THE HILLS	\$ 667,611	0.0106%	\$ 3,612.35	\$ 903.09	\$ 3,380.73	6.85%
7F	VILLAGE OF POINT VENTURE	\$ 384,513	0.0061%	\$ 2,080.55	\$ 520.14	\$ 1,951.43	6.62%
7G	WILBARGER CRK MUD NO 1	\$ 3,010,982	0.0477%	\$ 16,292.02	\$ 4,073.01	\$ 15,235.82	6.93%
7H	WILBARGER CRK MUD NO 2	\$ 187,483	0.0030%	\$ 1,014.45	\$ 253.61	\$ 947.08	7.11%
7J	LAKESIDE MUD NO 3	\$ 2,412,825	0.0382%	\$ 13,055.47	\$ 3,263.87	\$ 12,202.74	6.99%
7K	SUNFIELD MUD NO 1	\$ 143,371	0.0023%	\$ 775.76	\$ 193.94	\$ 724.24	7.11%
7M	SUNFIELD MUD NO 3	\$ 49	0.0000%	\$ 0.27	\$ 0.07	\$ 0.25	6.62%
7N	TRAVIS CO MUD NO 19	\$ 1,191,450	0.0189%	\$ 6,446.78	\$ 1,611.69	\$ 6,024.60	7.01%
7P	TRAVIS CO MUD NO 20	\$ 1,684,835	0.0267%	\$ 9,116.41	\$ 2,279.10	\$ 8,563.96	6.45%
7R	TRAVIS CO MUD NO 22	\$ 2,553,139	0.0404%	\$ 13,814.69	\$ 3,453.67	\$ 12,991.53	6.34%
7T	LAKESIDE MUD NO 5	\$ 785,855	0.0124%	\$ 4,252.16	\$ 1,063.04	\$ 3,961.07	7.35%
8C	TRAVIS CO MUD NO 3	\$ 4,023,087	0.0637%	\$ 21,768.38	\$ 5,442.10	\$ 20,398.05	6.72%
8E	RNCH @ CYPRSS CRK MUD 1	\$ 451,258	0.0071%	\$ 2,441.69	\$ 610.42	\$ 2,279.75	7.10%
8K	TRAVIS CO ESD NO 13	\$ 316,790	0.0050%	\$ 1,714.11	\$ 428.53	\$ 1,606.91	6.67%
8L	TRAVIS CO BEE CAVE ROAD DIST NO 1	\$ 982,797	0.0156%	\$ 5,317.78	\$ 1,329.45	\$ 5,063.55	5.02%
8N	ANDERSON MILL LIMITED DISTRICT	\$ 27,113	0.0004%	\$ 146.70	\$ 36.68	\$ 136.96	7.12%
8P	RIVER PLACE LIMITED DISTRICT	\$ 660,741	0.0105%	\$ 3,575.18	\$ 893.80	\$ 3,344.98	6.88%
8R	TRAVIS CO ESD NO 16	\$ 3,033,691	0.0481%	\$ 16,414.89	\$ 4,103.72	\$ 15,439.51	6.32%
9B	TRAVIS CO ESD NO 2	\$ 22,746,384	0.3603%	\$ 123,077.63	\$ 30,769.41	\$ 115,751.73	6.33%
9C	TRAVIS CO MUD NO 4	\$ 1,710,656	0.0271%	\$ 9,256.13	\$ 2,314.03	\$ 8,647.43	7.04%
9D	LAKESIDE WCID NO 1	\$ 1,220,123	0.0193%	\$ 6,601.92	\$ 1,650.48	\$ 6,180.31	6.82%
9G	LAKESIDE WCID NO 2A	\$ 3,185,950	0.0505%	\$ 17,238.75	\$ 4,309.69	\$ 16,118.02	6.95%
9H	LAKESIDE WCID NO 2B	\$ 1,573,188	0.0249%	\$ 8,512.31	\$ 2,128.08	\$ 7,987.24	6.57%
9I	LAKESIDE WCID NO 2C	\$ 4,107,351	0.0651%	\$ 22,224.32	\$ 5,556.08	\$ 20,769.69	7.00%
9J	LAKESIDE WCID NO 2D	\$ 3,062,691	0.0485%	\$ 16,571.81	\$ 4,142.95	\$ 15,482.26	7.04%
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	\$ 2,595,014	0.0411%	\$ 14,041.27	\$ 3,510.32	\$ 13,143.81	6.83%
9M	SOUTHEAST TRAVIS CO MUD NO 1	\$ 1,313,732	0.0208%	\$ 7,108.43	\$ 1,777.11	\$ 6,649.18	6.91%
9N	SOUTHEAST TRAVIS CO MUD NO 2	\$ 101,460	0.0016%	\$ 548.98	\$ 137.25	\$ 512.53	7.11%
		<b>\$ 6,313,403,956</b>	<b>100%</b>	<b>\$ 34,160,980</b>	<b>\$ 8,540,245</b>	<b>\$ 32,241,352.00</b>	

Amount Due from Jurisdictions \$ 34,160,980.00  
Less: Refunds/Credits to Jurisdictions -  
Total Revenue Due from \$ 34,160,980.00

**Cost of Service to Jurisdictions as a Percentage of Levy 0.5411%**

**NOTE: The liabilities shown are only estimates of 2026 liabilities based on the 2024 total levy and tax rates. This information will be updated in November 2025 and a final liability notification will be mailed to each jurisdiction.**



# CAPITAL IMPROVEMENT PLAN (CIP)

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*UT Tower by Bud Frank via [GuideToAustinArchitecture.com](http://GuideToAustinArchitecture.com)*



# CAPITAL IMPROVEMENT PLAN (CIP)

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## Capital Improvement Plan Overview

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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



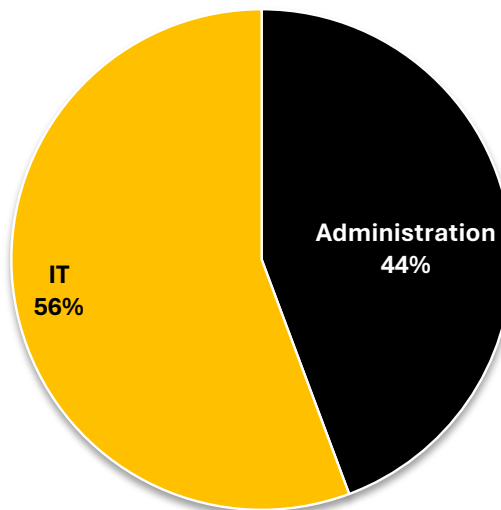
# CAPITAL IMPROVEMENT PLAN (CIP)

## 2026 Capital Improvement Plan

For fiscal year 2026, the District has budgeted \$361,049 for capital asset expenditures. The chart below shows the breakdown by department.

Department	Capital Asset to be Purchased	Budgeted Cost
<b>Administration (10)</b>	A/C Repairs & Replacements	\$ 10,000
	Third Floor Finish Out	\$ 150,000
<b>IT (20)</b>	UPS Battery Replacements (1/3 Replacement annually)	9,889
	Electric UPS Replacement (84-pole panel)	69,181
	Veeam1 (for onsite backups)	14,680
	Dell Optiplex AIO for ARB Panels for Appraisers	41,880
	Dell AIO for ARB Panel, Kiosks, & Training Rooms	45,220
	APC Netshelter (Server Racks)	13,350
	HP Printers for New Hires	850
	Network Switches	6,000
	<b>Total Capital Expenditures</b>	<b>\$ 361,049</b>

### Capital Expenditures by Department



# CAPITAL IMPROVEMENT PLAN (CIP)

Capital Asset to be Purchased	Total Cost	Routine	Non-Routine
A/C Repairs & Replacements	\$ 10,000	\$ 10,000	
Third Floor Finish Out	150,000		\$ 150,000
UPS Battery Replacements (1/3 Replacement annually)	9,889	\$ 9,889	
Electric UPS Replacement (84-pole panel)	69,181		\$ 69,181
Veeam1 (for onsite backups)	14,680		\$ 14,680
Dell Optiplex AIO for ARB Panels for Appraisers	41,880		\$ 41,880
Dell AIO for ARB Panel, Kiosks, & Training Rooms	45,220		\$ 45,220
APC Netshelter (Server Racks)	13,350		\$ 13,350
HP Printers for New Hires	850	\$ 850	
Network Switches	6,000	\$ 6,000	
<b>Total Capital Expenditures</b>	<b>\$ 361,049</b>	<b>\$ 26,739</b>	<b>\$ 334,310</b>

## 2026 Routine Capital Projects

### A/C Repairs & Replacements

The District budgets for A/C unit repairs and replacements each year.

### UPS Battery Replacements

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

### Printers

The District sets aside a small annual amount to replace aging or malfunctioning printers as needed to maintain operational efficiency in key departments.

### Network Switches

The District anticipates that, due to their age, we will need to replace several networking switches throughout the building.





# CAPITAL IMPROVEMENT PLAN (CIP)



## Capital Expenditure Project Summary

Project Name

Responsible Department

Project Description

Project Scope Includes: Site management and coordination, demolition of existing walls and doors, installation of new gypsum board walls, ceiling furr-down at demolished wall areas, painting of the newly constructed space, as well as the purchase and installation of cubicles, office furniture, and workstations.

Project Type

Asset Category

Project Manager

Start Date  End Date

Fund

GL Code

Department Code

Estimated Cost

Operating Cost Increase (Decrease):

2025:

2026:

2027:





# CAPITAL IMPROVEMENT PLAN (CIP)



## 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):

2025:

2026:

2027:

\*The UPS will not offer a savings, it is just replacing a depreciated unit. IT expects it to function similar to the current system.



# CAPITAL IMPROVEMENT PLAN (CIP)



## 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):

2025:

2026:

2027:



# CAPITAL IMPROVEMENT PLAN (CIP)



## 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):

2025:

2026:

2027:



# CAPITAL IMPROVEMENT PLAN (CIP)



## 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):

2025:

2026:

2027:

\*The backups will not save time, but will allow us to store more backups for a longer period of time.



# CAPITAL IMPROVEMENT PLAN (CIP)



## 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):

2025:

2026:

2027:



# CAPITAL IMPROVEMENT PLAN (CIP)



## 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):

2025:

2026:

2027:

\*The switches will not offer cost savings, but will offer more network failover capabilities.







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# DEBT ADMINISTRATION

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*Bullock Texas State History Museum, courtesy of the Texas Historical Foundation (via Facebook)*

# DEBT ADMINISTRATION

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All financing of capital projects must be included in the current year's adopted 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.

**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

The District made a large lump sum payment in 2022 after the sale of our office located at 8314 Cross Park Drive and the adjacent lot at 2304 Forbes Lane. The final payment for the note will now be made in 2027, twelve years sooner than originally anticipated.







# 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	34
Years saved off original loan term	11.50
Total principal	\$10,000,000.00
Total interest	\$1,737,478.91
LENDER NAME	Government Capital Corp.

PMT NO	PAYMENT DATE	YEAR	BEGINNING BALANCE	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE	CUMULATIVE INTEREST
1	9/1/2019	2019	\$10,000,000.00	\$187,209.48	\$84,033.37	\$103,176.11	\$9,915,966.63	\$103,176.11
2	12/1/2019	2019	\$9,915,966.63	\$187,209.48	\$80,141.83	\$107,067.65	\$9,835,824.80	\$210,243.76
3	3/1/2020	2020	\$9,835,824.80	\$187,209.48	\$81,007.16	\$106,202.32	\$9,754,817.64	\$316,446.08
4	6/1/2020	2020	\$9,754,817.64	\$187,209.48	\$81,881.84	\$105,327.64	\$9,672,935.80	\$421,773.72
5	9/1/2020	2020	\$9,672,935.80	\$187,209.48	\$82,765.96	\$104,443.52	\$9,590,169.84	\$526,217.24
6	12/1/2020	2020	\$9,590,169.84	\$187,209.48	\$83,659.62	\$103,549.86	\$9,506,510.22	\$629,767.10
7	3/1/2021	2021	\$9,506,510.22	\$187,209.48	\$84,562.94	\$102,646.54	\$9,421,947.28	\$732,413.64
8	6/1/2021	2021	\$9,421,947.28	\$187,209.48	\$85,476.00	\$101,733.48	\$9,336,471.28	\$834,147.12
9	9/1/2021	2021	\$9,336,471.28	\$187,209.48	\$86,388.93	\$100,810.55	\$9,250,072.35	\$934,957.87
10	12/1/2021	2021	\$9,250,072.35	\$187,209.48	\$87,331.82	\$99,877.66	\$9,162,740.53	\$1,034,835.33
11	3/1/2022	2022	\$9,162,740.53	\$187,209.48	\$88,274.79	\$98,934.69	\$9,074,465.74	\$1,133,770.02
12	6/1/2022	2022	\$9,074,465.74	\$187,209.48	\$89,227.94	\$97,981.54	\$8,985,237.80	\$1,231,751.56
13	9/1/2022	2022	\$8,985,237.80	\$187,209.48	\$90,181.37	\$97,018.11	\$8,895,046.43	\$1,328,769.67
14	11/15/2022	2022	\$8,895,046.43	\$5,744,885.44	\$5,864,848.55	\$80,036.89	\$3,230,197.88	\$1,408,806.56
15	12/1/2022	2022	\$3,230,197.88	\$187,209.48	\$181,008.94	\$6,200.54	\$3,049,188.94	\$1,415,007.10
16	3/1/2023	2023	\$3,049,188.94	\$187,209.48	\$154,285.86	\$32,923.62	\$2,894,903.08	\$1,447,930.72
17	6/1/2023	2023	\$2,894,903.08	\$187,209.48	\$155,951.76	\$31,257.72	\$2,738,951.32	\$1,479,188.44
18	9/1/2023	2023	\$2,738,951.32	\$187,209.48	\$157,635.65	\$29,573.83	\$2,581,315.67	\$1,508,762.27
19	12/1/2023	2023	\$2,581,315.67	\$187,209.48	\$159,337.72	\$27,871.76	\$2,421,977.95	\$1,538,634.03
20	3/1/2024	2024	\$2,421,977.95	\$187,209.48	\$161,058.17	\$26,151.31	\$2,260,919.78	\$1,562,785.34
21	6/1/2024	2024	\$2,260,919.78	\$187,209.48	\$162,797.20	\$24,412.28	\$2,098,122.58	\$1,587,197.62
22	9/1/2024	2024	\$2,098,122.58	\$187,209.48	\$164,565.00	\$22,654.48	\$1,933,567.58	\$1,609,852.10
23	12/1/2024	2024	\$1,933,567.58	\$187,209.48	\$166,331.78	\$20,877.70	\$1,767,235.80	\$1,630,729.80
24	3/1/2025	2025	\$1,767,235.80	\$187,209.48	\$168,127.75	\$19,081.73	\$1,599,108.05	\$1,649,811.53
25	6/1/2025	2025	\$1,599,108.05	\$187,209.48	\$169,943.11	\$17,266.37	\$1,429,164.94	\$1,667,077.90
26	9/1/2025	2025	\$1,429,164.94	\$187,209.48	\$171,778.07	\$15,431.41	\$1,257,386.87	\$1,682,509.31
27	12/1/2025	2025	\$1,257,386.87	\$187,209.48	\$173,632.85	\$13,576.63	\$1,083,754.02	\$1,696,085.94
28	3/1/2026	2026	\$1,083,754.02	\$187,209.48	\$175,507.65	\$11,701.83	\$908,246.37	\$1,707,787.77
29	6/1/2026	2026	\$908,246.37	\$187,209.48	\$177,402.69	\$9,806.79	\$730,843.68	\$1,717,594.56
30	9/1/2026	2026	\$730,843.68	\$187,209.48	\$179,318.20	\$7,891.28	\$551,525.48	\$1,725,485.84
31	12/1/2026	2026	\$551,525.48	\$187,209.48	\$181,254.38	\$5,955.10	\$370,271.10	\$1,731,440.94
32	3/1/2027	2027	\$370,271.10	\$187,209.48	\$183,211.48	\$3,998.00	\$187,059.62	\$1,735,438.94
33	6/1/2027	2027	\$187,059.62	\$187,209.48	\$185,186.70	\$2,019.78	\$1,868.92	\$1,737,468.72
34	9/1/2027	2027	\$1,869.92	\$1,890.11	\$1,869.92	\$20.19	\$0.00	\$1,737,478.91
Total				\$11,737,478.91	\$10,000,000.00	\$1,737,478.91	\$155,497,816.97	

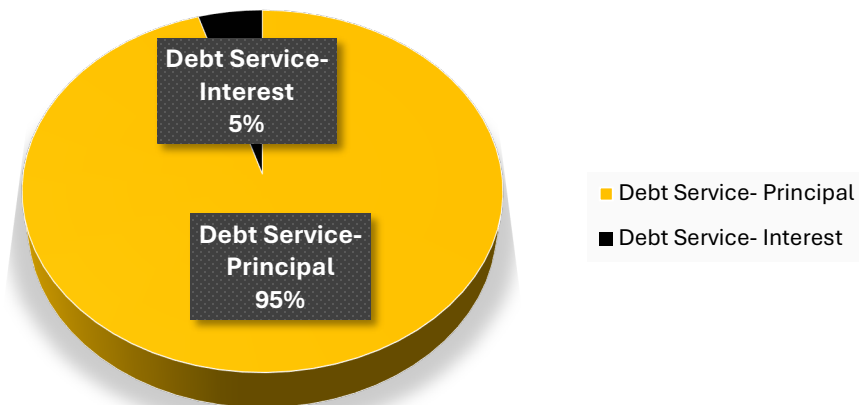
# DEBT ADMINISTRATION

## Note Payable Summary

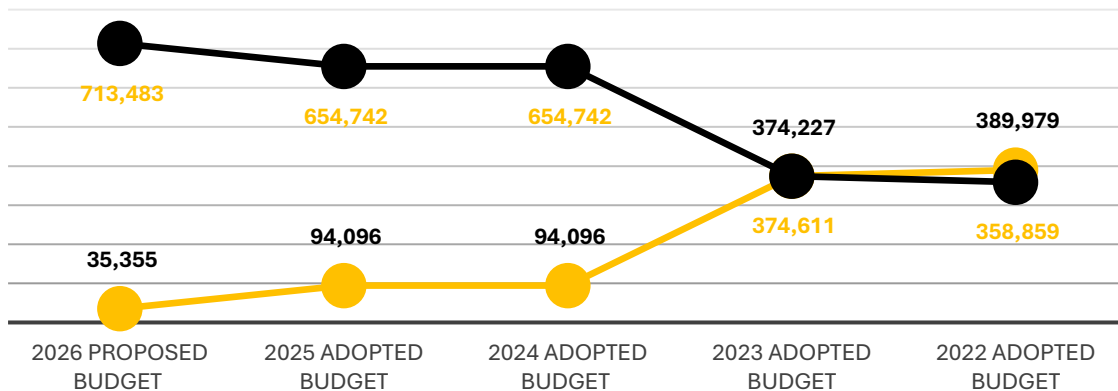
Year	Principal	Interest	Total
2026	\$ 713,482.92	\$ 35,355.00	\$ 748,837.92
2027	\$ 370,271.10	\$ 6,037.97	\$ 376,309.07

Budget Category	2026 Proposed Budget	2025 Adopted Budget	\$ Change (2025-2026)	% Change (2025-2026)
Debt Service- Principal	713,483	654,742	58,741	8.97%
Debt Service- Interest	35,355	94,096	(58,741)	-62.43%

## 2026 Debt Service



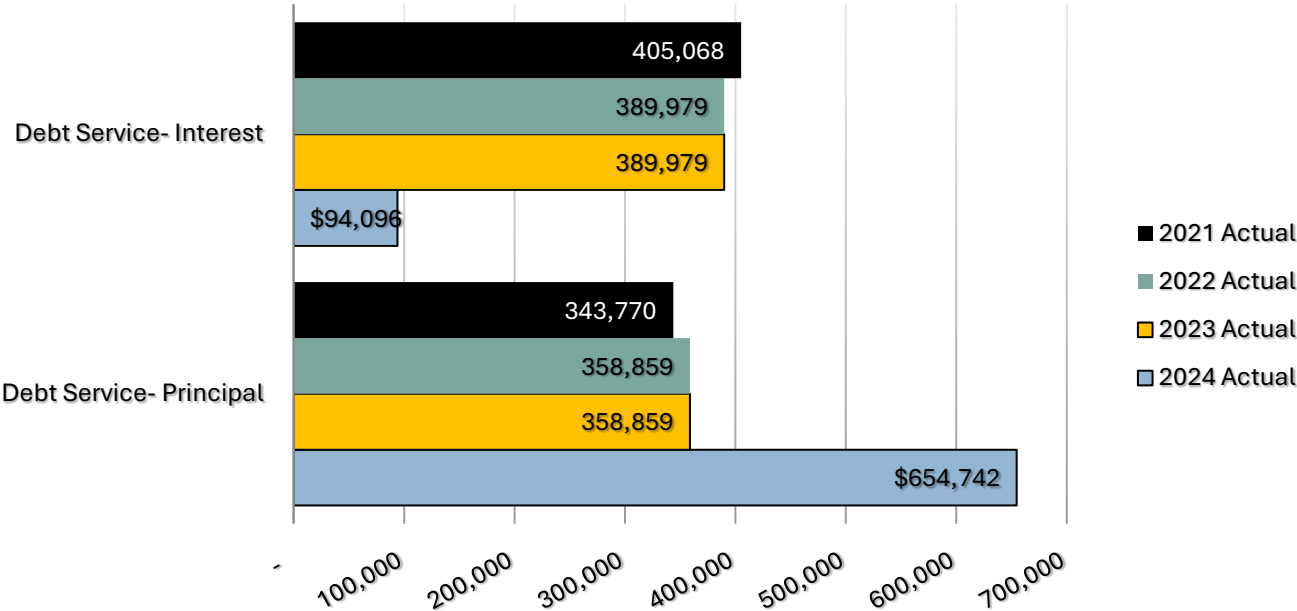
## 850 EAL Holding Corp. Budget History



# DEBT ADMINISTRATION

Budget Category	2026 Proposed Budget	2025 Adopted Budget	2024 Adopted Budget	2023 Adopted Budget	2022 Adopted Budget
Debt Service- Principal	713,483	654,742	654,742	374,611	358,859
Debt Service- Interest	35,355	94,096	94,096	374,227	389,979
	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 748,838</u>

## Debt Administration Historical Actuals







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# DEPARTMENT BUDGETS

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*Hamilton Pool Preserve via Imgur*



# READER'S GUIDE TO DEPARTMENT BUDGETS

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This reader's guide is designed to provide an explanatory introduction to the department budget pages. In these pages, you will find program descriptions, detailed budget information, and key performance indicators for each TCAD department. The following provides a starting point for understanding these pages:

## Department Budget History

The department budget history provides a comprehensive view of fund allocations and historical values from previous years. Charts are organized by department and employee size for easy comparison. This section also includes data specific to the ARB & 850 EAL Holding Corp.

## Department Overview and Program Descriptions

Each department begins with an organizational chart that outlines the departmental structure, including positions and their respective salary ranges. Following this, the mission statement is presented, articulating the department's fundamental purpose. This is followed by clearly defined goals and objectives, laying out the strategic direction and what the department aims to achieve. Key tasks and associated deadlines are then listed, providing a timeline for expected deliverables.

## Operating Budget

The budget section follows, detailing current financial allocations along with a comparison to the previous year's budget, highlighting any changes. This section also includes a chart of budget allocations, a budget history, and charts for personnel and benefits historical actuals. If applicable, any significant historical actuals charts are presented.

## Personnel changes

The final sections address personnel changes, offering insights into any adjustments in staffing or structure. This comprehensive layout ensures a clear and structured presentation of the department's operational framework and financial overview.





# DEPARTMENT BUDGET HISTORY

Dept. Code	Department	2026 Proposed	2025 Adopted	2024 Adopted	2023 Adopted	2022 Adopted
10	Administration	\$ 5,955,487	\$ 4,937,662	\$ 9,718,558	\$ 6,942,948	\$ 5,942,212
20	Information Technology	5,720,026	6,244,110	5,204,045	4,554,430	4,063,013
25	GIS <sup>(1)</sup>	1,049,529	941,552	882,532	814,715	
30	Customer Service	2,288,906	1,986,361	2,115,592	1,194,818	1,369,726
35	Appraisal Support	1,528,193	1,419,270	1,418,234	1,758,882	1,156,262
50	Litigation <sup>(4)</sup>	5,409,369	5,191,581			
60	Commercial	2,376,924	2,312,280	2,060,591	2,726,134	2,607,198
80	Business Personal Property <sup>(3)</sup>	1,399,513	1,330,859	914,705		
90	Residential Appraisal	6,446,070	5,905,714	5,598,296	5,821,106	5,268,436
01	Appraisal Review Board (ARB)	1,238,125	1,223,125	1,223,125	1,121,995	1,630,425
900	850 EAL Holding Corp. <sup>(2)</sup>	748,838	748,838	748,838	748,838	748,838
	<b>Total</b>	<b>\$ 34,160,980</b>	<b>\$ 32,241,352</b>	<b>\$ 29,884,516</b>	<b>\$ 25,683,866</b>	<b>\$ 22,786,110</b>

<sup>(1)</sup> In 2023 the GIS department (25) was split from the IT department (20).

<sup>(2)</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.

<sup>(3)</sup> In 2023 the BPP department (80) was split from the Commercial department (60).

<sup>(4)</sup> In 2024 the Litigation department (50) was split from the Admin department (10).

Dept. Code	Department	2026 Proposed	2025 Adopted Budget	\$ Change (2025-2026)	% Change (2025-2026)	% of Total Budget
10	Administration	\$ 5,955,487	\$ 4,937,662	1,017,825	20.61%	17.4%
20	Information Technology	5,720,026	\$ 6,244,110	(524,084)	-8.39%	16.7%
25	GIS <sup>(1)</sup>	1,049,529	\$ 941,552	107,977	11.47%	3.1%
30	Customer Service	2,288,906	\$ 1,986,361	302,545	15.23%	6.7%
35	Appraisal Support	1,528,193	\$ 1,419,270	108,923	7.67%	4.5%
50	Litigation <sup>(4)</sup>	5,409,369	\$ 5,191,581	217,788	100.00%	15.8%
60	Commercial	2,376,924	\$ 2,312,280	64,644	2.80%	7.0%
80	Business Personal Property <sup>(3)</sup>	1,399,513	\$ 1,330,859	68,654	5.16%	4.1%
90	Residential Appraisal	6,446,070	\$ 5,905,714	540,356	9.15%	18.9%
01	Appraisal Review Board (ARB)	1,238,125	\$ 1,223,125	15,000	1.23%	3.6%
900	850 EAL Holding Corp. <sup>(2)</sup>	748,838	\$ 748,838	-	0.00%	2.2%
	<b>Total</b>	<b>\$ 34,160,980</b>	<b>\$ 32,241,352</b>	<b>\$ 1,919,628</b>	<b>5.95%</b>	<b>100.0%</b>

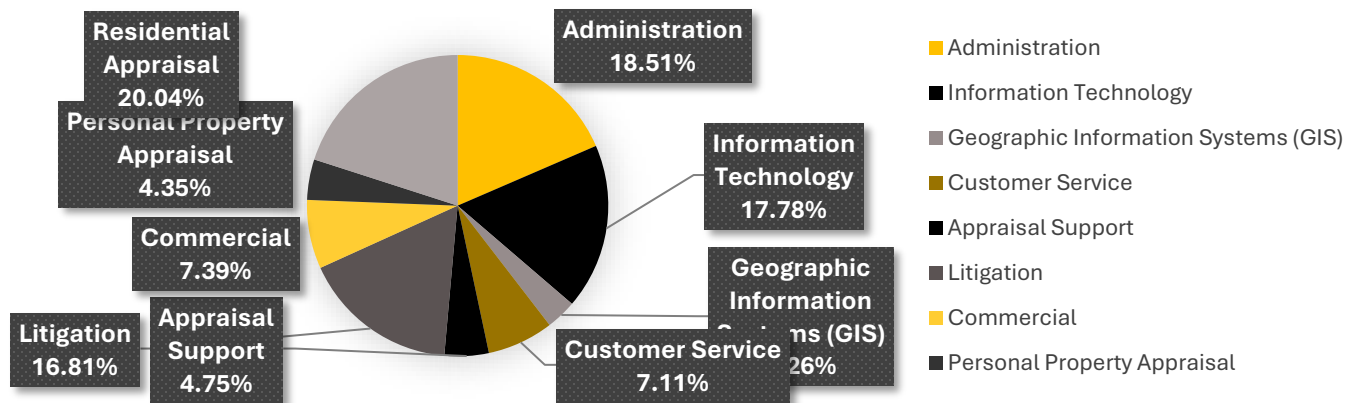


# DEPARTMENT BUDGET HISTORY

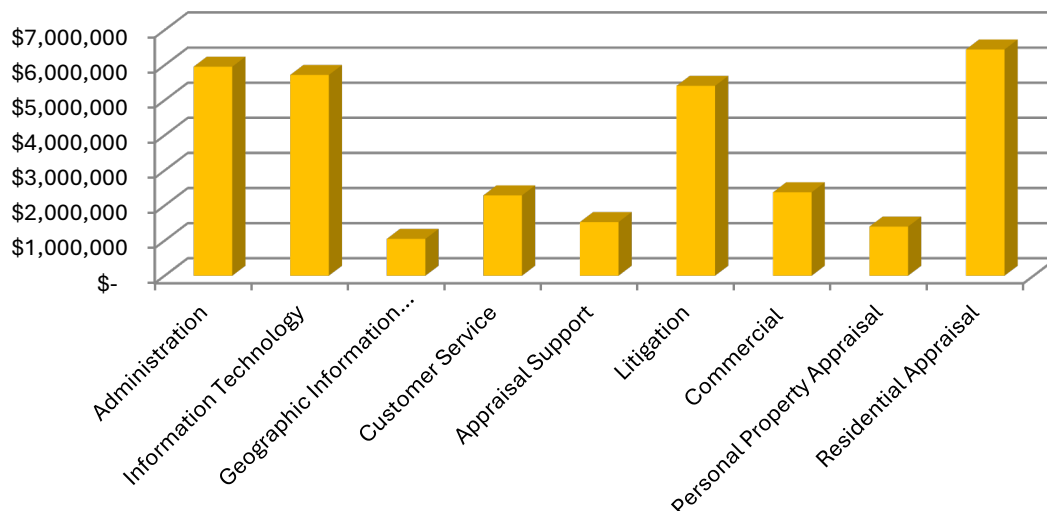
## District Budget

Department	Number of Employees	2026 Budget	% of TCAD Budget
Administration	19	\$ 5,955,487	18.51%
Information Technology	8	\$ 5,720,026	17.78%
Geographic Information Systems (GIS)	9	\$ 1,049,529	3.26%
Customer Service	23	\$ 2,288,906	7.11%
Appraisal Support	17	\$ 1,528,193	4.75%
Litigation	13	\$ 5,409,369	16.81%
Commercial	18	\$ 2,376,924	7.39%
Personal Property Appraisal	10	\$ 1,399,513	4.35%
Residential Appraisal	55	\$ 6,446,070	20.04%
<b>Total Appraisal District Budget</b>	<b>172</b>	<b>32,174,017</b>	<b>100.00%</b>

## % of Total Budget by Department



## Total Expenditures by Department





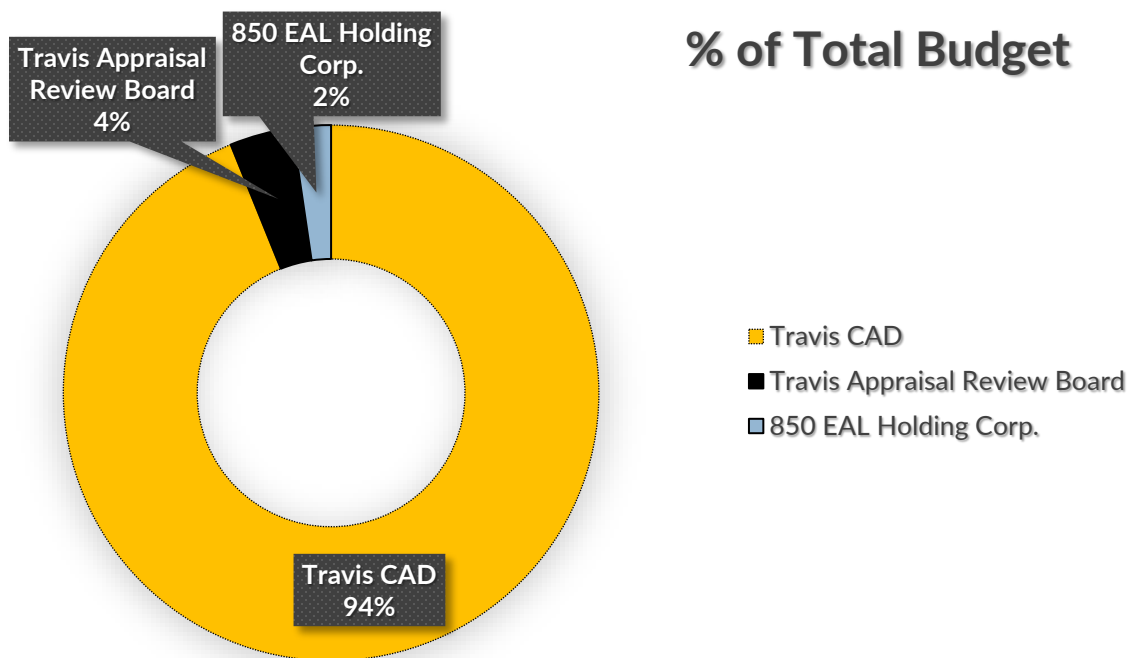
# DEPARTMENT BUDGET HISTORY

## ARB Budget

Department	Appointed Members	2026 Budget	% of Total Budget
Appraisal Review Board	75	\$ 1,238,125	3.62%
<b>Total Appraisal Review Board Budget</b>		<b>1,238,125</b>	<b>3.62%</b>

## Total Budget

Department	Number of Employees/ Appointed Members	2026 Budget	% of Total Budget
Travis CAD	172	\$ 32,174,017	94.18%
Travis Appraisal Review Board	75	\$ 1,238,125	3.62%
850 EAL Holding Corp.	-	\$ 748,838	2.19%
<b>Total Budget</b>	<b>247</b>	<b>\$ 34,160,980</b>	<b>100.00%</b>

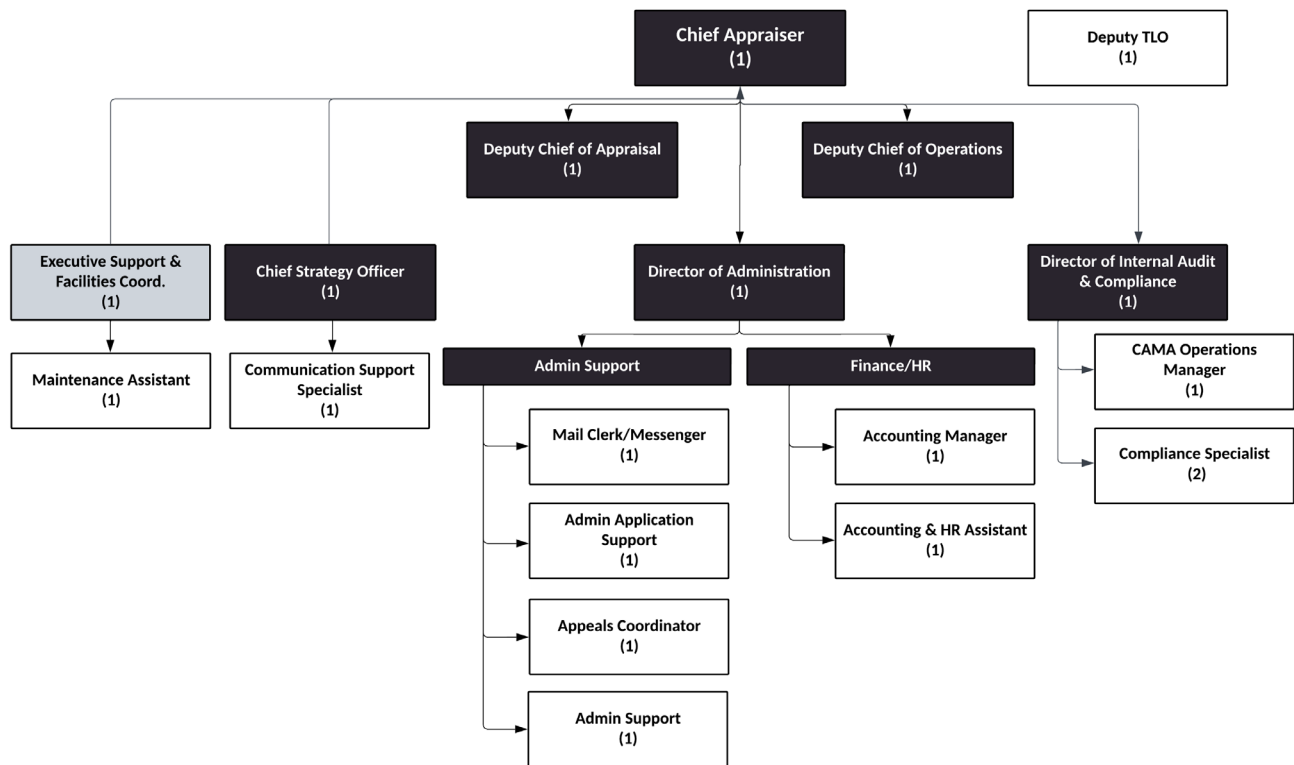




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# ADMINISTRATION



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Chief Appraiser	1	Exempt	\$ 257,900 - \$ 288,848	\$ 55,000 - \$ 62,000	\$ -
Deputy Chief of Appraisal	1	22	\$ 206,960 - \$ 289,827	\$ 55,443 - \$ 62,024	\$ -
Deputy Chief of Operations	1	22	\$ 206,960 - \$ 289,827	\$ 55,443 - \$ 62,024	\$ -
Director of Administration	1	20	\$ 124,821 - \$ 174,762	\$ 41,737 - \$ 45,701	\$ -
Chief Strategy Officer	1	20	\$ 124,821 - \$ 174,762	\$ 41,737 - \$ 45,701	\$ -
Director of Internal Audit & Compliance	1	18	\$ 106,995 - \$ 149,802	\$ 38,762 - \$ 42,160	\$ -
CAMA Operations Manager	1	12	\$ 81,910 - \$ 114,712	\$ 34,576 - \$ 37,182	\$ -
Appeals Coordinator	1	12	\$ 81,910 - \$ 114,712	\$ 34,576 - \$ 37,182	\$ -
Accounting Manager	1	12	\$ 81,910 - \$ 114,712	\$ 34,576 - \$ 37,182	\$ -
Deputy TLO	1	-	\$ 73,840 - \$ 73,840	\$ - - \$ -	\$ -
Accounting & HR Assistant	1	8	\$ 65,300 - \$ 91,416	\$ 31,805 - \$ 33,877	\$ -
Executive Support & Facilities Coord.	1	8	\$ 65,300 - \$ 91,416	\$ 31,805 - \$ 33,877	\$ -
Admin Application Support	1	6	\$ 58,011 - \$ 81,245	\$ 30,588 - \$ 32,434	\$ -
Communication Support Specialist	1	6	\$ 58,011 - \$ 81,245	\$ 30,588 - \$ 32,434	\$ -
Compliance Specialist	2	4	\$ 50,669 - \$ 70,936	\$ 29,363 - \$ 30,972	\$ -
Maintenance Assistant	1	3	\$ 49,162 - \$ 68,818	\$ 29,112 - \$ 30,671	\$ -
Mail Clerk/Messenger	1	3	\$ 49,162 - \$ 68,818	\$ 29,112 - \$ 30,671	\$ -
Admin Support	1	2	\$ 42,098 - \$ 58,946	\$ 27,933 - \$ 29,271	\$ -



# ADMINISTRATION

## Mission Statement

The mission of the Administration department, which includes Human Resources, Finance, Facilities Maintenance, Internal Audit and Compliance, and the Offices of the Chief Appraiser, Deputy Chief of Appraisal, Deputy Chief of Operations, and Chief Strategy Officer, is to provide timely, useful, and accurate information to all internal and external customers. These include staff, division directors, the Board of Directors, the taxing jurisdictions of Travis County, and all taxpayers of Travis County. The department is also responsible for maintaining prudent control of the District's cash and investments, supporting ethical and compliant operations through independent oversight and risk mitigation, and ensuring that all mission critical tasks of the appraisal district are completed in accordance with legislative requirements.

## Goals & Objectives

The goals and objectives of this department include planning, organizing, directing, and managing the business support functions of the District, including human resources, budget, finance, purchasing, payroll, facilities maintenance, internal audit and compliance, and mail services. Additional responsibilities include conducting staff training and continuing legal education, tracking and analyzing legislative bills, and providing notary and translation services for forms and documents. The department also supports accountability and transparency through oversight of compliance efforts and internal controls that ensure adherence to policies, procedures, and applicable laws.

Performance Measures/Indicators:	2024 Actual	2025 Estimated	2026 Projected
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes
GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes
GFOA Award for Popular Annual Financial Report	Yes	Yes	Yes
GTOT- Investment Policy Certificate of Distinction	Yes	Yes	Yes
Internal control issues reported by external auditors	0	0	0
Vendor Payments Issues (Checks & ACH)	3,833	3,750	3,800
P-Card Transactions	480	600	600
Purchase Orders Processed	262	245	250
Appraisal Roll Certified	Yes	Yes	Yes
Pass Property Value Study (Bi-annual)	Yes	Yes	Yes
Pass Methods & Assistance Procedures (MAPS) Review (Bi-annual)	N/A	Yes	N/A



# ADMINISTRATION

## Key Tasks & Deadlines

Tasks	Deadline	Key Players
PTAD Sales Submission	January 31	Director of Internal Audit & Compliance, CAMA Operations Manager
Year-End Processing & W-2s	January 1	HR, Director of Administration, Accounting Manager
Performance Reviews/ Merit Increases	January 15	HR, HR Generalist, Divisions Directors & Managers
Application Mailing	February 1	Director of Internal Audit & Compliance, CAMA Operations Manager
Budget Planning Meetings	March 1	Chief Appraiser, Director of Administration, Accounting Manager, Division Directors
Notice of Appraised Value Mailing	March 22	Director of Internal Audit & Compliance, CAMA Operations Manager
Certified Estimates	April 30	Chief Appraiser
Financial Audit	June 15	Director of Administration, Accounting Manager
Presentation Preliminary Budget	June 15	Chief Appraiser, Director of Administration
Certification Processing	July 19	Director of Internal Audit & Compliance, CAMA Operations Manager
Appraisal Roll Certification	July 25	Chief Appraiser
PTAD EARS Submission	September 1	Director of Internal Audit & Compliance, CAMA Operations Manager
Reappraisal Plan	September 15	Chief Appraiser
Budget Adoption	September 15	Chief Appraiser, Director of Administration
Division Priority Planning	September 15	Divisions Directors & Managers, Chief Appraiser, Deputy Chief of Appraisal, Deputy Chief of Operations
Strategic Plan	October 15	Chief Appraiser, Deputy Chief of Appraisal, Deputy Chief of Operations, Division Directors & Managers
Annual Report	November 1	Chief Appraiser, Deputy Chief of Appraisal, Deputy Chief of Operations
Open Enrollment	November 1	HR, HR Generalist
Supplement Processing	Monthly	Director of Internal Audit & Compliance, CAMA Operations Manager
NCOA/CASS Updates	Quarterly	CAMA Operations Manager
Legislative Tracking & Communications	Year Round	Chief Appraiser
Public Relations and Community Outreach	Year Round	Chief Strategy Officer



# ADMINISTRATION

Administration			
GL Code	Description	GL Total	Budget Category Total
	<b>Personnel Costs</b>		2,161,609
40101	Salaries	2,135,609	
40107	Overtime	10,000	
40119	Auto Allowance	6,000	
40108	Seasonal & Temporary	10,000	
	<b>Benefit Costs</b>		1,086,655
40111	Retirement (TCDRS)	234,730	
40128	Retirement Contribution (401(a) Plan)	64,368	
40127	Deferred Compensation- 457 (b) matching	59,640	
40112	Health Insurance	513,858	
40129	Retiree Healthcare	110,000	
40113	Dental Insurance	47,427	
40114	Life Insurance	3,741	
40115	Disability Insurance	7,878	
40124	Long Term Care Insurance	5,400	
40110	Medicare	31,111	
40116	Employee Assistance Program	3,240	
40130	Norton Identity Protection	985	
40131	MASA Transportation Insurance	3,071	
40132	Vision	1,206	
	<b>Printing &amp; Mailing Services</b>		3,729
40210	Printing	2,729	
40214	Shipping charges	1,000	
	<b>Operating Supplies</b>		32,000
40220	Operating Supplies	22,000	
40224	Furniture & Equipment- under \$1000	10,000	
	<b>Subscription &amp; Data Purchases</b>		111,150
40231	Books, Publications, Subscriptions & Databases	111,150	
	<b>Training &amp; Education</b>		36,063
40330	Training & Education	36,063	
	<b>Travel Costs</b>		17,500
40320	Travel/Meals/Lodging	17,500	
	<b>Utilities</b>		265,800
40410	Utilities	265,800	
	<b>Legal Services</b>		50,000
40511	Legal & Attorney- Personnel	50,000	
	<b>Professional Services</b>		1,207,961
40540	Professional Services	1,114,500	
40520	Accounting & Audit	38,461	
40542	Payroll	55,000	
	<b>Insurance</b>		109,866
40710	Property Insurance	28,000	
40720	Liability Insurance	26,866	
40118	Unemployment Insurance	10,000	
40117	Workers Compensation	45,000	





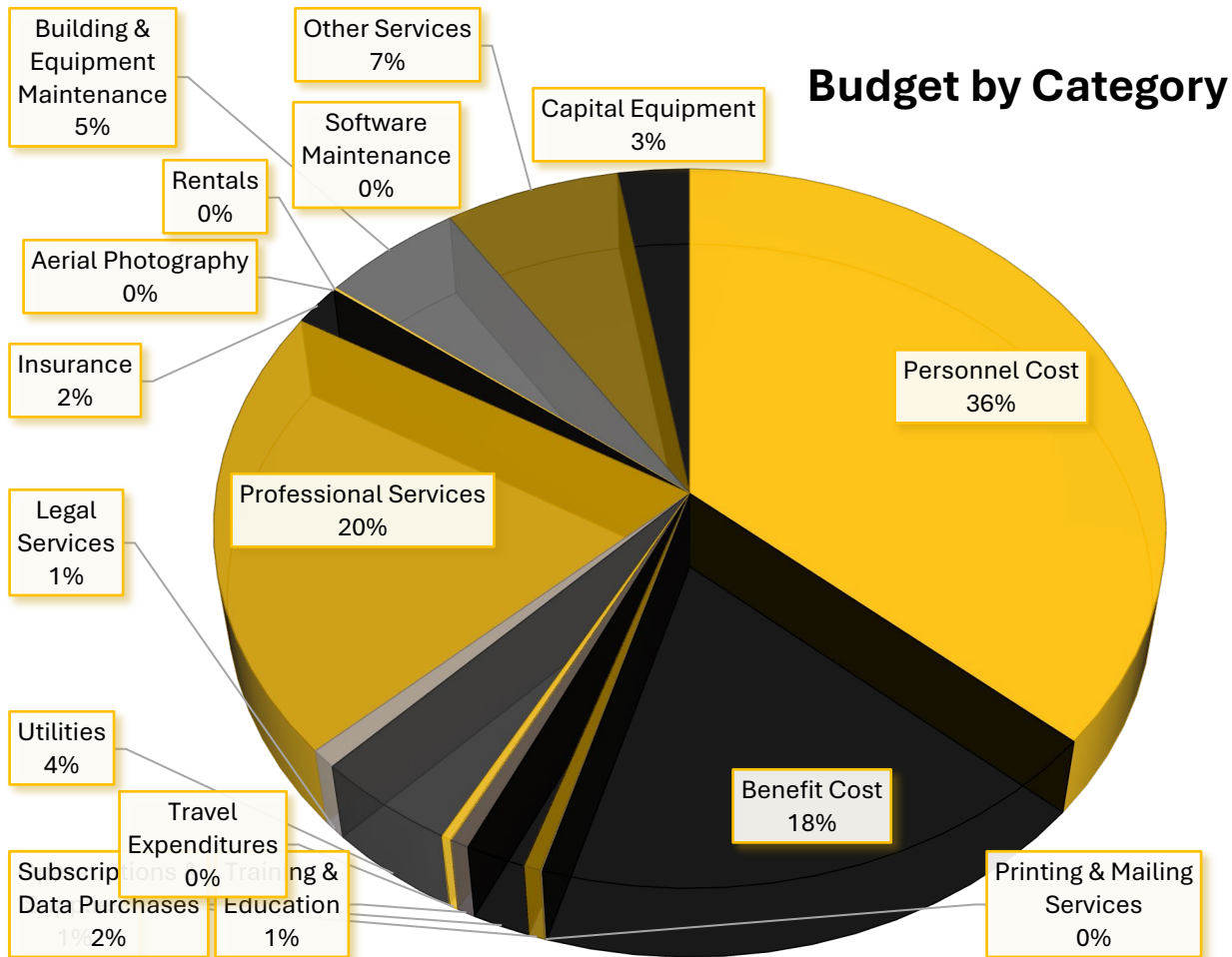
# ADMINISTRATION

Administration			
GL Code	Description	GL Total	Budget Category Total
	<b>Rentals</b>		6,000
40611	Rental Storage Space	6,000	
	<b>Building &amp; Equipment Maintenance</b>		317,190
40630	Building Repair/Maintenance	226,550	
40631	Building Cleaning Service	70,000	
40620	Repair & Maintenance- Equipment	20,640	
	<b>Other Services</b>		389,964
40310	Dues & Memberships	6,764	
40340	Advertising & Legal Notices	42,500	
40350	Employee Appreciation	55,000	
40351	Board of Directors	39,500	
40730	Security Services	230,000	
40760	Vehicle Fuel	1,800	
40761	Vehicle Maintenance	3,800	
40770	Bank Fees	10,000	
40780	Credit Card Fees	600	
	<b>Capital Equipment</b>		160,000
40910	Capital Expenditures	160,000	
	<b>Total</b>	<b>\$ 5,955,487</b>	<b>\$ 5,955,487</b>



# ADMINISTRATION

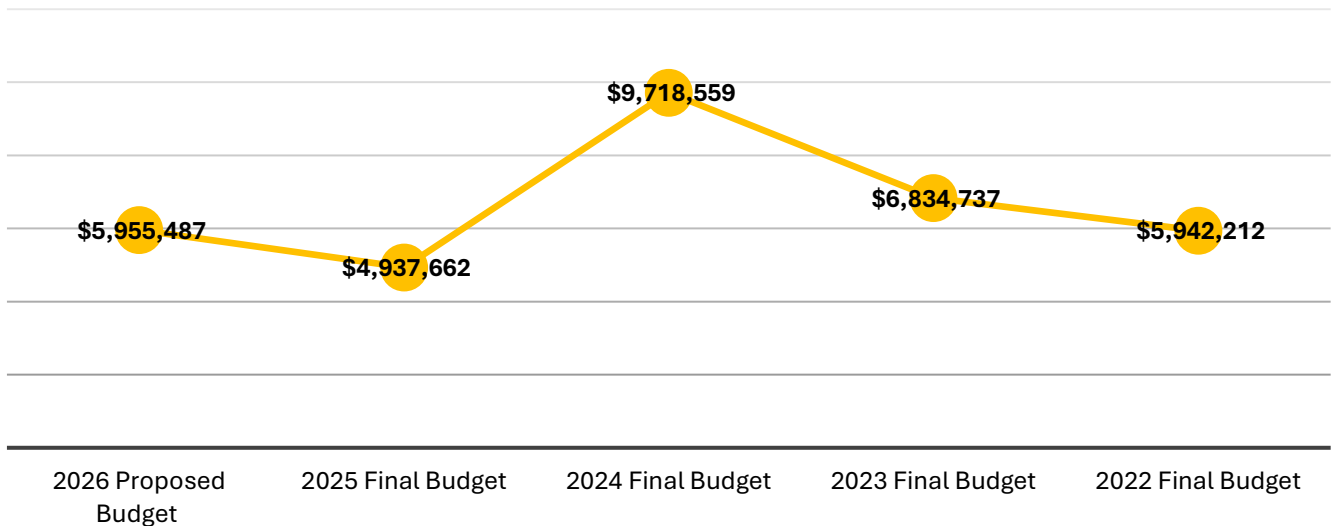
Budget Category	2026 Proposed Budget	2025 Adopted Budget	\$ Change (2025-2026)	% Change (2025-2026)	% of Total Budget
Personnel Cost	2,161,609	1,647,635	513,974	31.19%	36.30%
Benefit Cost	1,086,655	886,955	199,700	22.52%	18.25%
Printing & Mailing Services	3,729	3,650	79	2.16%	0.06%
Operating Supplies	32,000	22,125	9,875	44.63%	0.54%
Subscriptions & Data Purchases	111,150	44,160	66,990	151.70%	1.87%
Training & Education	36,063	16,738	19,325	115.46%	0.61%
Travel Expenditures	17,500	6,960	10,540	151.44%	0.29%
Utilities	265,800	228,800	37,000	16.17%	4.46%
Legal Services	50,000	50,000	-	0.00%	0.84%
Professional Services	1,207,961	1,201,497	6,464	0.54%	20.28%
Insurance	109,866	110,678	(812)	-0.73%	1.84%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	6,000	6,000	-	0.00%	0.10%
Building & Equipment Maintenance	317,190	329,900	(12,710)	-3.85%	5.33%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	389,964	372,564	17,400	4.67%	6.55%
Capital Equipment	160,000	10,000	150,000	100.00%	2.69%
	<b>\$ 5,955,487</b>	<b>\$ 4,937,661</b>	<b>\$ 1,017,826</b>	<b>20.61%</b>	<b>100%</b>



# ADMINISTRATION

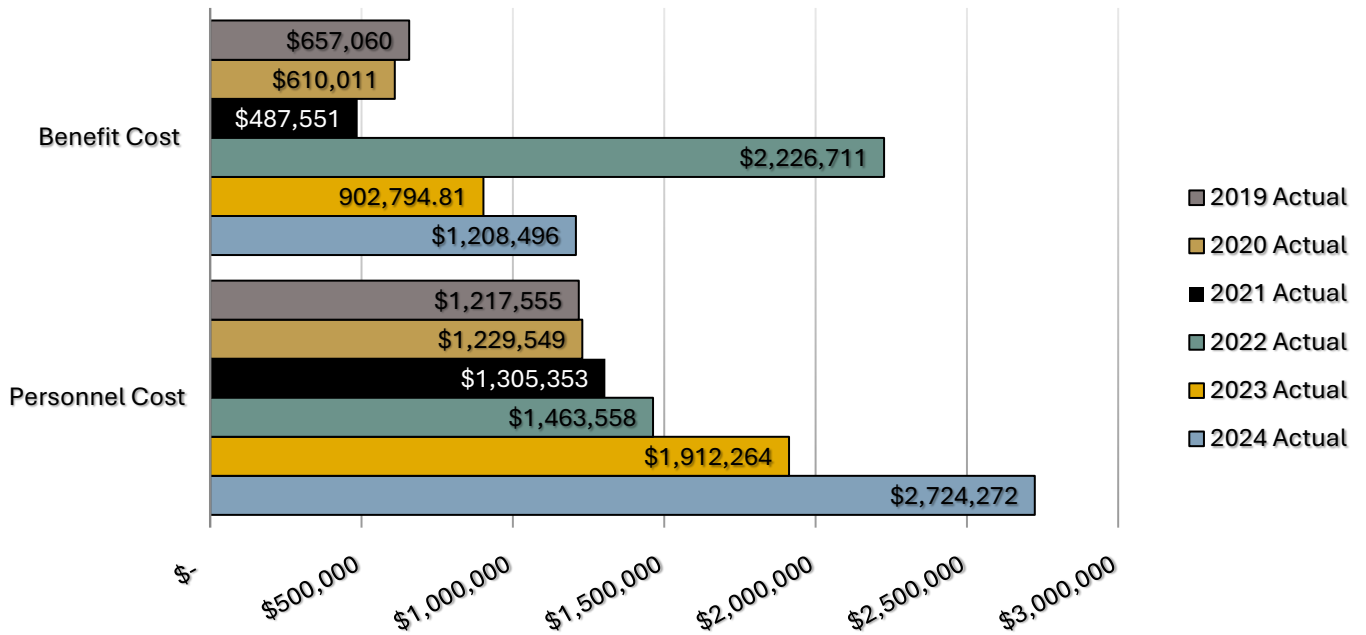
Budget Category	2026 Proposed	2025 Final Budget	2024 Final Budget	2023 Final	2022 Final Budget
	Budget			Budget	
Personnel Cost	2,161,609	1,647,635	1,998,272	1,990,232	1,402,544
Benefit Cost	1,086,655	886,955	1,228,797	1,019,101	806,325
Printing & Mailing Services	3,729	3,650	210,750	209,550	414,850
Operating Supplies	32,000	22,125	36,500	36,500	39,000
Subscriptions & Data Purchases	111,150	44,160	187,310	119,740	252,756
Training & Education	36,063	16,738	65,040	58,040	54,615
Travel Expenditures	17,500	6,960	16,950	16,950	10,750
Utilities	265,800	228,800	473,060	524,997	543,397
Legal Services	50,000	50,000	2,007,500	1,680,000	948,500
Professional Services	1,207,961	1,201,497	2,580,201	347,389	349,498
Insurance	109,866	110,678	86,678	74,000	77,000
Aerial Photography	-	-	-	-	-
Rentals	6,000	6,000	145,520	143,070	161,570
Building & Equipment Maintenance	317,190	329,900	270,599	216,618	259,384
Software Maintenance	-	-	-	-	-
Other Services	389,964	372,564	401,382	398,550	365,470
Capital Equipment	160,000	10,000	10,000	-	256,553
<b>Total</b>	<b>\$ 5,955,487</b>	<b>\$ 4,937,662</b>	<b>\$ 9,718,559</b>	<b>\$ 6,834,737</b>	<b>\$ 5,942,212</b>
\$ Increase from Previous Year	1,017,825	(4,780,897)	(288,404)	(7,848,742)	6,594,599
% Increase from Previous Year	20.61%	-49.19%	42.19%	15.02%	-4.63%

## Administration Budget

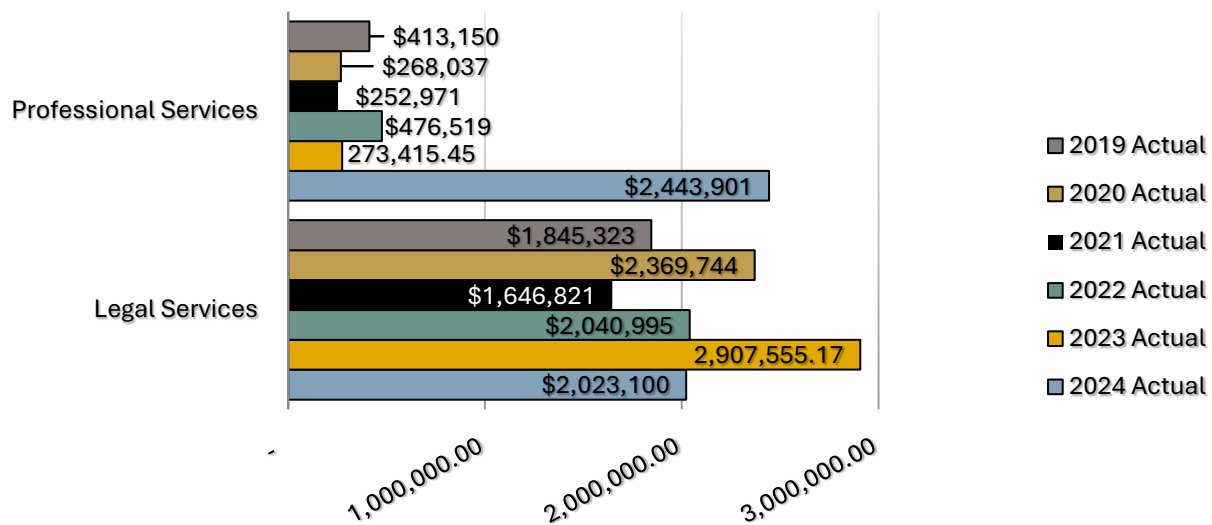


# ADMINISTRATION

## Personnel & Benefits Historical Actuals



## Legal & Professional Services Historical Actuals



# ADMINISTRATION

## Personnel Comparison

Position	2026 Budget	2025 Budget	Net Change
Chief Appraiser	1	1	-
Deputy Chief Appraiser	-	2	(2)
Deputy Chief of Appraisal	1	-	1
Deputy Chief of Operations	1	-	1
Director of Administration	1	1	-
Chief Strategy Officer	1	1	-
Director of Internal Audit & Compliance	1	-	1
CAMA Operations Manager	1	-	1
Appeals Coordinator	1	1	-
Accounting Manager	1	1	-
Accounting & HR Assistant	1	1	-
Executive Support & Facilities Coord.	1	1	-
Admin Application Support	1	-	1
Communication Support Specialist	1	1	-
Compliance Specialist	2	-	2
Maintenance Assistant	1	1	-
Mail Clerk/Messenger	1	-	1
Admin Support	1	-	1
Deputy TLO	1	-	1
<b>Total Net Change</b>	<b>19</b>	<b>11</b>	<b>8</b>

- (1) Deputy Chief Appraiser split between Appraisal and Operations Divisions
- (2) Accounting & HR Assistant split into Accounting Clerk and HR Generalist
- (3) Admin Application Support, CAMA Operations Manager, and Mail Clerk/Messenger moved from IT
- (4) Deputy TLO added

## Local Government Code 140.0045 Required Public Notice Comparisons

Required Public Notice	2026 Budget	2025 Budget	2024 Budget
Property Tax Benefits	5,000	5,000	8,000
Property Tax Protest & Appeals Procedures	5,000	5,000	8,000
Notice of Public Budget Hearing	5,000	5,000	3,600
<b>Total</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 19,600</b>

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

	2026 Budget	2025 Budget	2024 Budget
TASB Membership Dues	500	500	500
Legislative Consulting Services	48,000	60,000	60,000
<b>Total</b>	<b>\$ 48,500</b>	<b>\$ 60,500</b>	<b>\$ 60,500</b>



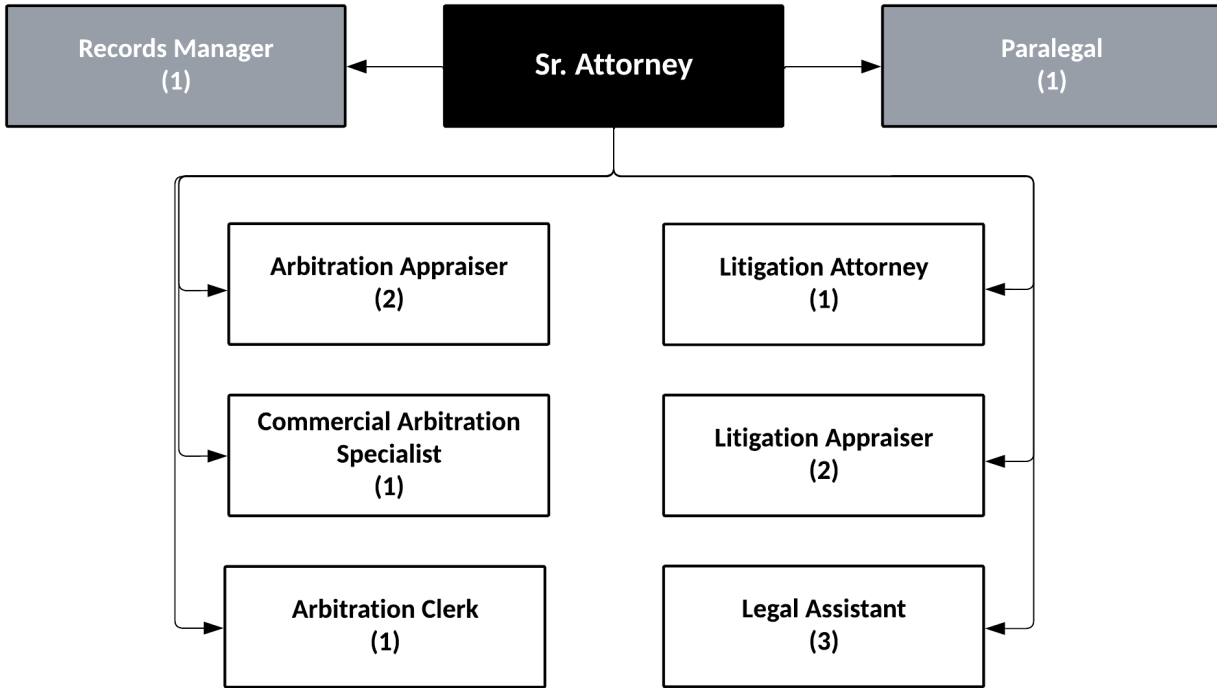


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# LITIGATION



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Sr. Attorney	1	21	\$ 156,853 - \$ 219,648	\$ 46,604 - \$ 51,591	\$ 3,000
Litigation Attorney	1	18	\$ 106,995 - \$ 149,802	\$ 38,284 - \$ 41,682	\$ 3,000
Litigation Appraiser	2	16	\$ 94,890 - \$ 132,850	\$ 36,265 - \$ 39,277	\$ 8,400
Arbitration Appraiser	2	10	\$ 73,270 - \$ 102,600	\$ 32,657 - \$ 34,986	\$ 8,400
Commercial Arbitration Specialist	1	10	\$ 73,270 - \$ 102,600	\$ 32,657 - \$ 34,986	\$ 8,400
Paralegal	1	7	\$ 62,451 - \$ 87,431	\$ 30,852 - \$ 32,834	\$ -
Records Manager	1	6	\$ 58,011 - \$ 81,245	\$ 30,111 - \$ 31,957	\$ -
Legal Assistant	3	5	\$ 55,419 - \$ 77,613	\$ 29,678 - \$ 31,441	\$ -
Arbitration Clerk	1	5	\$ 55,419 - \$ 77,613	\$ 29,678 - \$ 31,441	\$ -



# LITIGATION

## Mission Statement

The mission of the Litigation department is to provide legal analysis and property valuations for the District during informal and formal hearings, arbitrations, settlement conferences, mediations, SOAH hearings, and lawsuits filed in Travis County under the Texas Property Tax Code and appraisal practices and standards. The department is committed to carrying out these duties in a professional, friendly, courteous, and ethical manner.

## Goals & Objectives

### Litigation

The goals and objections of this department include managing lawsuits, arbitrations, SOAH hearings, mediations, and settlement conferences (internally and with outside counsel); coordinating all arbitration filings and proceedings, including preparation of supporting documentation, coordination with litigation appraisers, and representation at arbitration hearings; 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 involving the Texas Property Tax Code, exemption applications, contracts, open meetings, and public information requests. The litigation appraisers handle all the arbitrations and coordinate valuation efforts for use in SOAH hearings, mediations, and settlement conferences involving real property.

Performance Measures/Indicators	2024 Actual	2025 Estimated	2026 Projected
SOAH Cases Filed	14	12	14
Lawsuits Filed	2,512 (Causes); 4,388 (PIDs)	2,521 (Causes); 4,397 (PIDs)	2,521(Causes); 4,397 (PIDs)
Number of Settlement Conferences (Days)	95	112	112
Number of Agreed Judgements	582 (Causes); 1,217 (PIDs)	685 (Causes); 1,498 (PIDs)	998 (Causes); 1,790 (PIDs)
Arbitrations Filed	811	846	850

## Key Tasks & Deadlines

Tasks	Deadline	Key Players
Mediations	Year Round	Sr. Attorney, Litigation Attorney, Litigation Appraisers
Settlement Conference	Year Round	Sr. Attorney, Litigation Attorney, Litigation Appraisers
Lawsuit Preparation	Year Round	Sr. Attorney, Litigation Attorney, Litigation Appraisers
Arbitrations	Year Round	Sr. Attorney, Litigation Attorney, Arbitration Appraisers, Arbitration Clerk



# LITIGATION

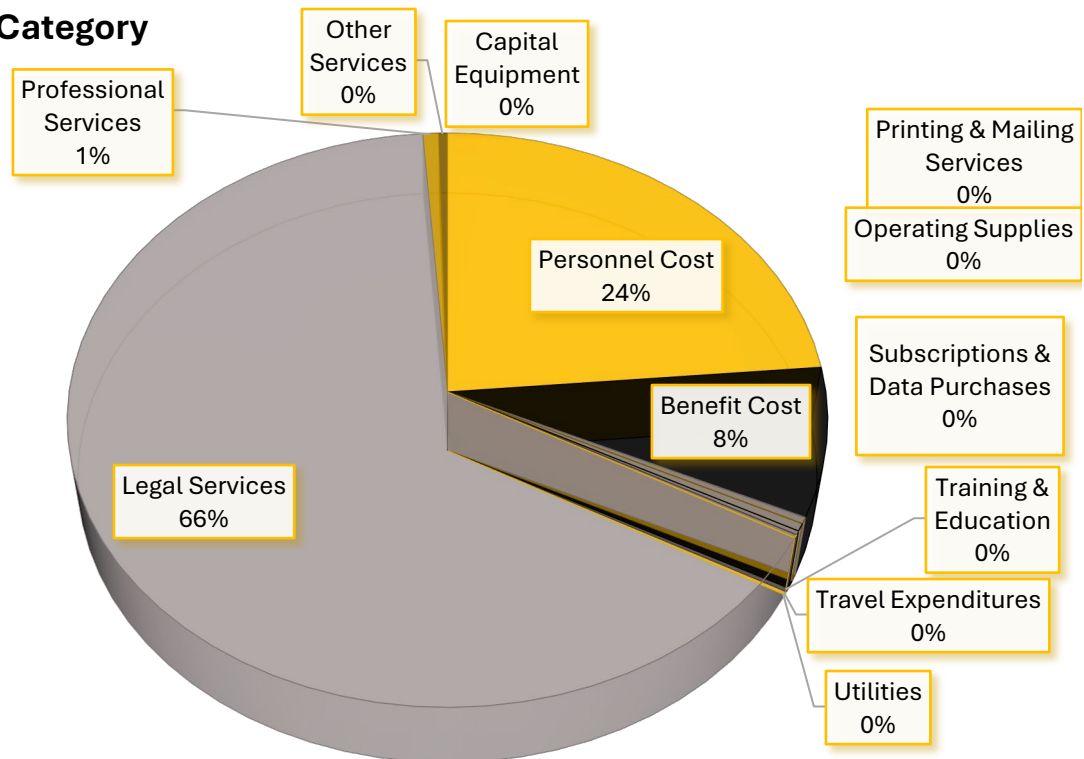
Litigation			
GL Code	Description	GL Total	Budget Category Total
	<b>Personnel Costs</b>		1,284,415
40101	Salaries	1,220,915	
40107	Overtime	10,000	
40119	Auto Allowance	48,500	
40108	Seasonal & Temporary	5,000	
	<b>Benefit Costs</b>		456,609
40111	Retirement (TCDRS)	134,115	
40128	Retirement Contribution (401(a) Plan)	36,777	
40127	Deferred Compensation- 457 (b) matching	30,648	
40112	Health Insurance	215,842	
40113	Dental Insurance	5,364	
40114	Life Insurance	2,702	
40115	Disability Insurance	5,689	
40124	Long Term Care Insurance	3,900	
40110	Medicare	17,776	
40130	Norton Identity Protection	721	
40131	MASA Transportation Insurance	2,250	
40132	Vision	825	
	<b>Printing &amp; Mailing Services</b>		675
40210	Printing	650	
40214	Shipping charges	25	
	<b>Operating Supplies</b>		18,160
40220	Operating Supplies	8,160	
40224	Furniture & Equipment- under \$1000	10,000	
	<b>Subscription &amp; Data Purchases</b>		22,750
40231	Books, Publications, Subscriptions & Databases	22,750	
	<b>Training &amp; Education</b>		11,573
40330	Training & Education	11,573	
	<b>Travel Costs</b>		7,950
40320	Travel/Meals/Lodging	7,950	
	<b>Legal Services</b>		3,545,000
40510	Attorney & Court Costs	3,070,000	
40514	Expert Witness Costs	325,000	
40513	Arbitration Refunds	150,000	
	<b>Professional Services</b>		40,000
40540	Professional Services	40,000	
	<b>Other Services</b>		22,237
40310	Dues & Memberships	1,237	
	<b>Total</b>	<b>\$ 5,409,369</b>	<b>\$ 5,409,369</b>



# LITIGATION

Budget Category	2026 Proposed Budget	2025 Adopted Budget	\$ Change (2025-2026)	% Change (2025-2026)	% of Total Budget
Personnel Cost	1,284,415	1,086,126	198,289	100.00%	23.74%
Benefit Cost	456,609	409,724	46,885	100.00%	8.44%
Printing & Mailing Services	675	675	-	100.00%	0.01%
Operating Supplies	18,160	18,160	-	100.00%	0.34%
Subscriptions & Data Purchases	22,750	22,750	-	100.00%	0.42%
Training & Education	11,573	11,573	-	100.00%	0.21%
Travel Expenditures	7,950	6,950	1,000	100.00%	0.15%
Utilities	-	-	-	0.00%	0.00%
Legal Services	3,545,000	3,540,000	5,000	100.00%	65.53%
Professional Services	40,000	32,500	7,500	100.00%	0.74%
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	22,237	13,237	9,000	100.00%	0.41%
Capital Equipment	-	49,887	(49,887)	100.00%	0.00%
	<b>\$ 5,409,369</b>	<b>\$ 5,191,581</b>	<b>\$ 217,788</b>	<b>100.00%</b>	<b>100%</b>

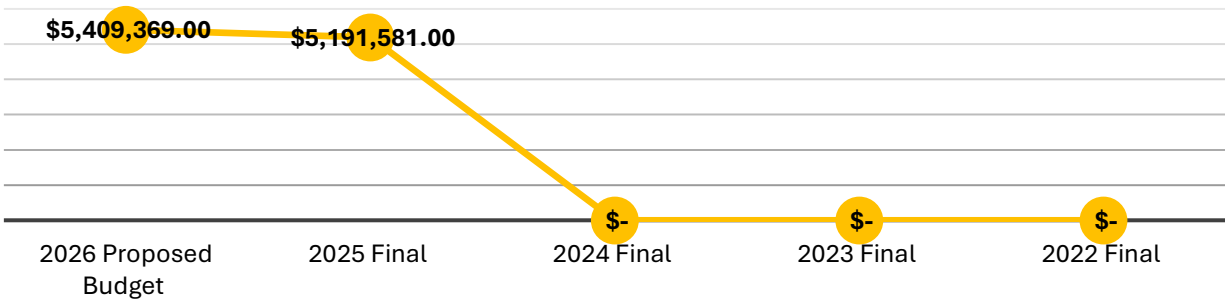
**Budget by Category**



# LITIGATION

Budget Category	2026 Proposed Budget	2025 Final	2024 Final	2023 Final	2022 Final
Personnel Cost	1,284,415	1,086,126	-	-	-
Benefit Cost	456,609	409,724	-	-	-
Printing & Mailing Services	675	675	-	-	-
Operating Supplies	18,160	18,160	-	-	-
Subscriptions & Data Purchases	22,750	22,750	-	-	-
Training & Education	11,573	11,573	-	-	-
Travel Expenditures	7,950	6,950	-	-	-
Utilities	-	-	-	-	-
Legal Services	3,545,000	3,540,000	-	-	-
Professional Services	40,000	32,500	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	22,237	13,237	-	-	-
Capital Equipment	-	49,887	-	-	-
<b>Total</b>	<b>\$ 5,409,369</b>	<b>\$ 5,191,581</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
\$ Increase from Previous Year	217,788	5,191,581	-	-	-
% Increase from Previous Year	100.00%	0.00%	0.00%	0.00%	0.00%

## Litigation Budget



## Personnel Comparison

Position	2026 Budget	2025 Budget	Net Change
Sr. Attorney	1	1	-
Sr. Legal Assistant	0	1	(1)
Paralegal	1	0	1
Litigation Appraiser	2	2	-
Arbitration Appraiser	2	2	-
Commercial Arbitration Specialist	1	1	-
Arbitration Clerk	1	1	-
Litigation Attorney	1	1	-
Records Manager	1	1	-
Legal Assistant	3	2	1
<b>Total Net Change</b>	<b>13</b>	<b>12</b>	<b>1</b>



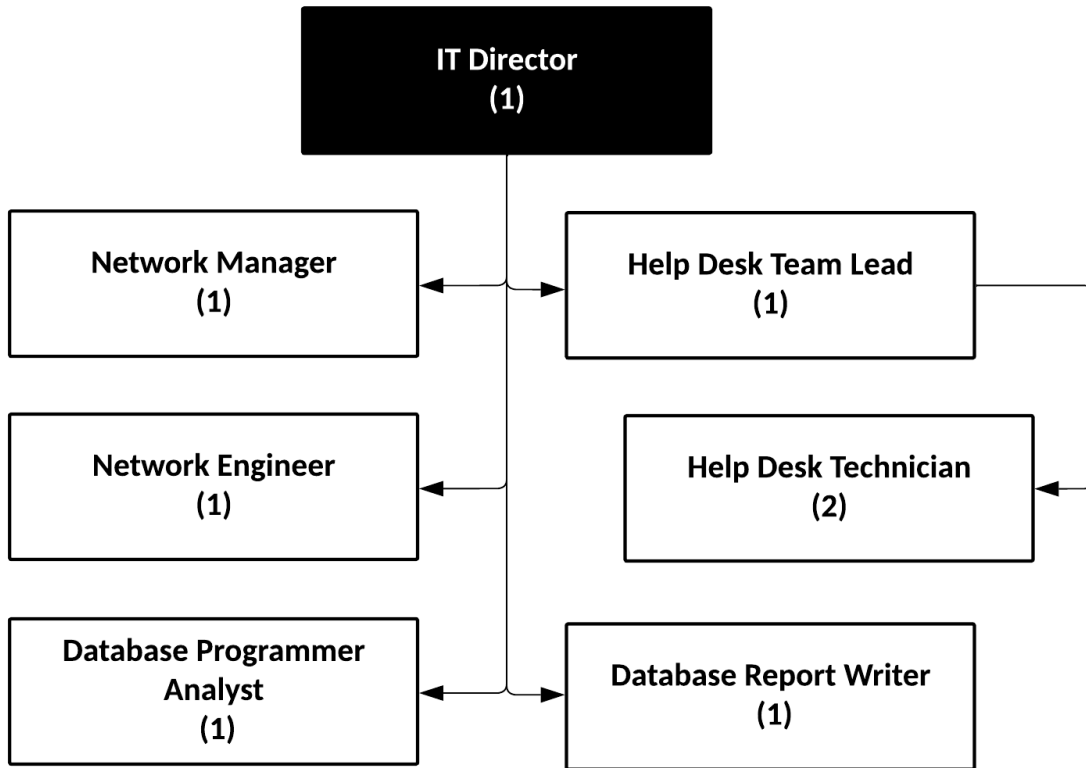


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# INFORMATION TECHNOLOGY



Employee Position	No. of Positions	Position Grade	Salary Range				Benefit Range				Auto Allowance			
IT Director	1	20	\$	124,821	-	\$	174,762	\$	41,259	-	\$	45,223	\$	-
Network Manager	1	19	\$	113,027	-	\$	158,309	\$	39,291	-	\$	42,889	\$	-
Database Programmer Analyst	1	12	\$	81,910	-	\$	114,712	\$	34,099	-	\$	36,704	\$	-
Database Report Writer	1	12	\$	81,910	-	\$	114,712	\$	34,099	-	\$	36,704	\$	-
Network Engineer	1	12	\$	81,910	-	\$	114,712	\$	34,099	-	\$	36,704	\$	-
Help Desk Team Lead	1	10	\$	73,270	-	\$	102,600	\$	32,657	-	\$	34,986	\$	-
Help Desk Technician	2	4	\$	50,669	-	\$	70,936	\$	28,886	-	\$	30,494	\$	-



# INFORMATION TECHNOLOGY

## 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.

## Goals & Objectives

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 provides data/information for all taxing units as requested. The IT department also processes record requests requiring computer-generated information.

Performance Measures/Indicators	2024 Actual	2025 Estimated	2026 Projected
Help Desk Ticket Count	1898	1700	1700
Servers Supported	3 VM Hosts, 8 VDI Hosts, 49 vServers	3 VM Hosts, 8 VDI Hosts, 70 vServers	4 VM Hosts, 8 VDI Hosts, 70 vServers, 6 Physical Servers
System Uptime	100%	100%	100%
True Prodigy Tickets Submitted	1,178	700	700

## Key Tasks & Deadlines

Tasks	Deadline	Key Players
Annual Development Schedule	January 6	IT Director, Deputy Chief of Operations
Equipment replacement & upgrades	February 28	IT Director, Network Manager
Division Priority Planning	September 15	IT Director, Deputy Chief of Operations



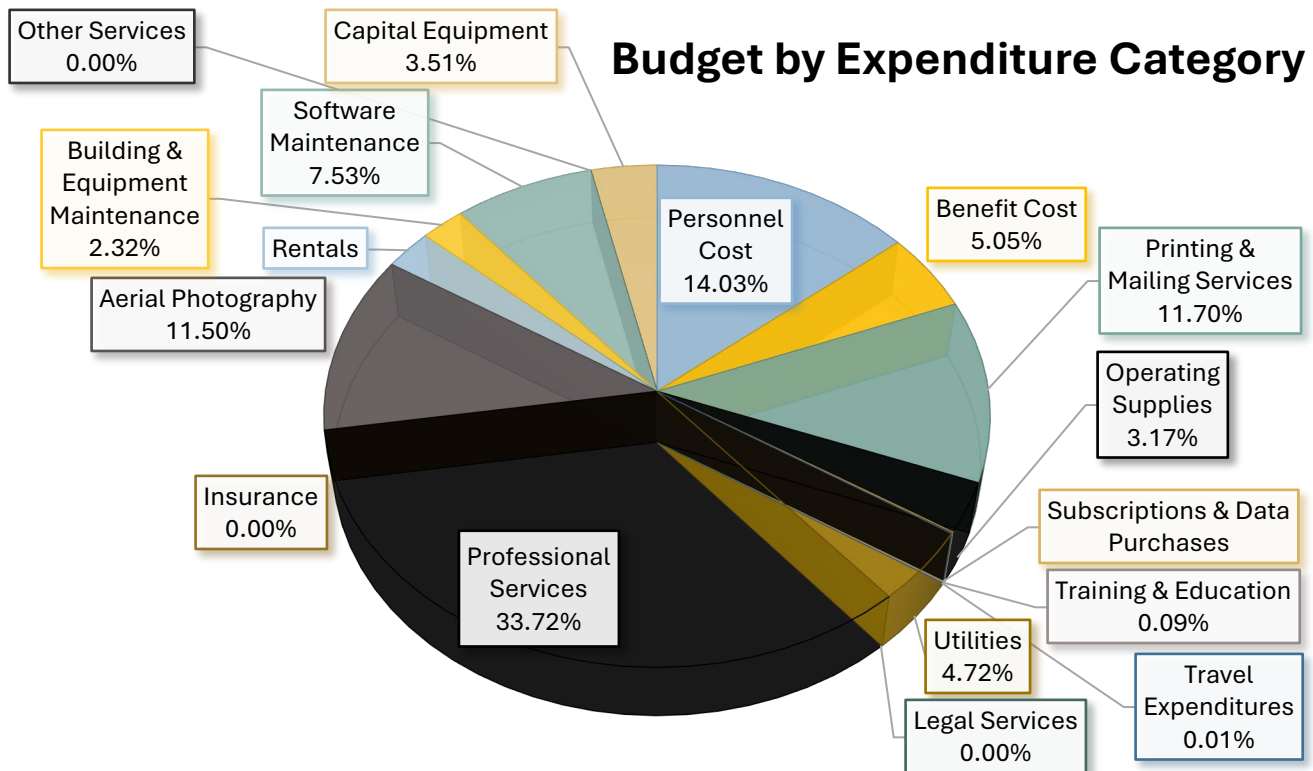
# INFORMATION TECHNOLOGY

Information Technology			
GL Code	Description	GL Total	Budget Category Total
	<b>Personnel Costs</b>		802,460
40101	Salaries	797,460	
40107	Overtime	5,000	
	<b>Benefit Costs</b>		288,692
40111	Retirement (TCDRS)	87,242	
40128	Retirement (401(a) Plan)	23,924	
40127	Deferred Compensation (457(b) Matching Funds)	19,936	
40112	Health Insurance	132,826	
40113	Dental Insurance	3,301	
40114	Life Insurance	1,663	
40115	Disability Insurance	3,501	
40124	Long Term Care Insurance	2,400	
40110	Medicare	11,563	
40130	Norton Identity Protection	444	
40131	MASA Transportation Insurance	1,384	
40132	Vision	508	
	<b>Printing &amp; Mailing Services</b>		669,125
40210	Printing	222,700	
40211	Paper	25,000	
40212	Postage & Freight - In house	176,400	
40213	Postage & Freight- Special Services	245,000	
40214	Shipping charges	25	
	<b>Operating Supplies</b>		181,500
40220	Operating Supplies	19,340	
40222	Operating Supplies- Equipment	114,160	
40223	Operating Supplies- Software	48,000	
	<b>Subscription &amp; Data Purchases</b>		2,660
40231	Books, Publications, Subscriptions & Databases	2,660	
	<b>Travel Costs</b>		550
40320	Travel/Meals/Lodging	550	
	<b>Training &amp; Education</b>		5,400
40330	Training & Education	5,400	
	<b>Utilities</b>		270,000
40420	Telephone	175,000	
40430	Wireless Internet	50,000	
40440	Internet	45,000	
	<b>Professional Services</b>		1,929,059
40540	Professional Services	1,929,059	
	<b>Aerial Photography</b>		657,650
40741	Aerial Photography	657,650	
	<b>Rentals</b>		148,320
40611	Rental Storage Space	7,800	
40610	Rental Office Machines	140,520	
	<b>Building &amp; Equipment Maintenance</b>		132,889
40620	Repair & Maintenance- Equipment	132,889	
	<b>Software Maintenance</b>		430,627
40640	Software Maintenance	430,627	
	<b>Other Services</b>		45
40310	Dues & Memberships	45	
	<b>Capital Equipment</b>		201,049
40910	Capital Expenditures	201,049	
	<b>Total</b>	<b>\$ 5,720,026</b>	<b>\$ 5,720,026</b>



# INFORMATION TECHNOLOGY

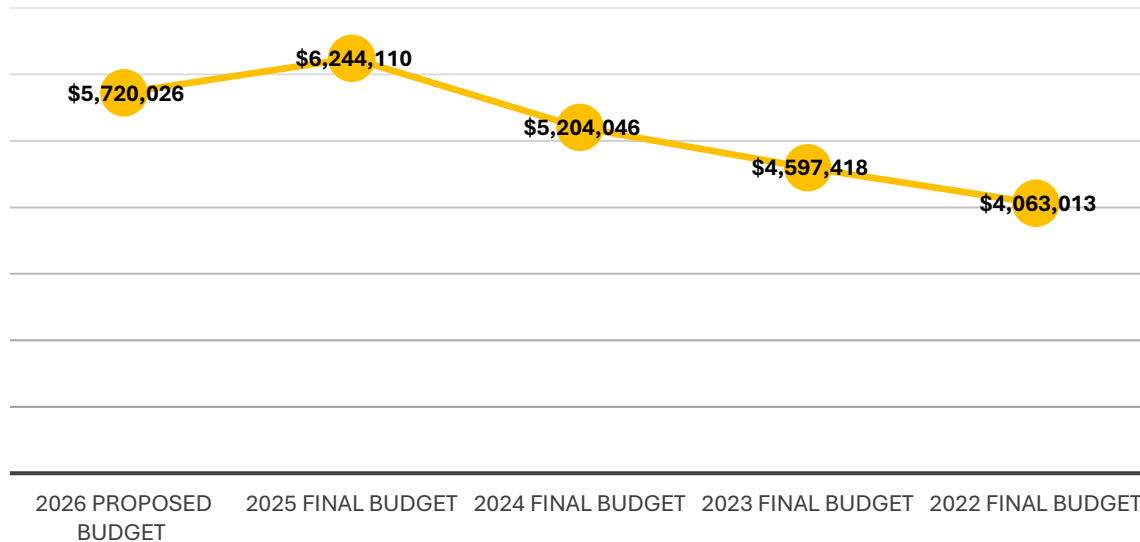
Budget Category	2026 Proposed Budget	2025 Adopted Budget	\$ Change (2025-2026)	% Change (2025-2026)	% of Total Budget
Personnel Cost	802,460	1,047,987	(245,527)	-23.43%	14.03%
Benefit Cost	288,692	411,913	(123,220)	-29.91%	5.05%
Printing & Mailing Services	669,125	659,125	10,000	1.52%	11.70%
Operating Supplies	181,500	170,223	11,277	6.62%	3.17%
Subscriptions & Data Purchases	2,660	5,160	(2,500)	-48.45%	0.05%
Training & Education	5,400	5,400	-	0.00%	0.09%
Travel Expenditures	550	550	-	0.00%	0.01%
Utilities	270,000	267,000	3,000	1.12%	4.72%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	1,929,059	1,929,059	-	0.00%	33.72%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	657,650	657,650	-	0.00%	11.50%
Rentals	148,320	148,320	-	0.00%	2.59%
Building & Equipment Maintenance	132,889	132,889	-	0.00%	2.32%
Software Maintenance	430,627	430,627	-	0.00%	7.53%
Other Services	45	45	-	0.00%	0.00%
Capital Equipment	201,049	378,163	(177,114)	-46.84%	3.51%
	<b>\$ 5,720,026</b>	<b>\$ 6,244,110</b>	<b>\$ (524,085)</b>	<b>-8.39%</b>	<b>100%</b>



# INFORMATION TECHNOLOGY

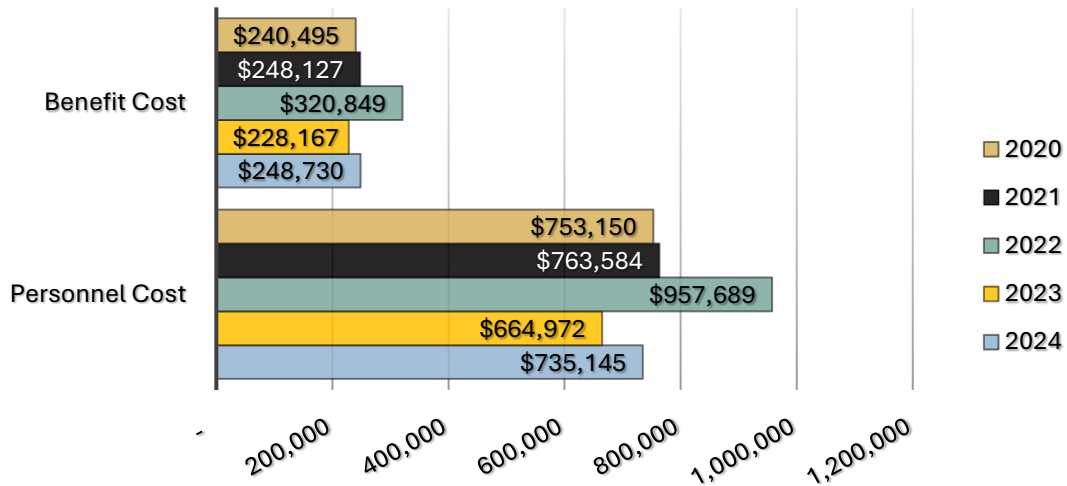
Budget Category	2026 Proposed Budget	2025 Final Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget
Personnel Cost	802,460	1,047,987	868,590	770,470	946,616
Benefit Cost	288,692	411,913	279,717	233,406	363,099
Printing & Mailing Services	669,125	659,125	597,700	453,519	435,200
Operating Supplies	181,500	170,223	170,750	141,000	109,785
Subscriptions & Data Purchases	2,660	5,160	3,100	3,100	3,100
Training & Education	5,400	5,400	3,750	3,750	5,500
Travel Expenditures	550	550	-	-	-
Utilities	270,000	267,000	82,800	82,800	80,750
Legal Services	-	-	-	-	-
Professional Services	1,929,059	1,929,059	1,975,500	1,302,500	999,371
Insurance	-	-	-	-	-
Aerial Photography	657,650	657,650	579,260	802,297	442,297
Rentals	148,320	148,320	7,800	7,800	7,800
Building & Equipment Maintenance	132,889	132,889	171,591	160,700	144,500
Software Maintenance	430,627	430,627	350,467	462,100	515,735
Other Services	45	45	45	45	90
Capital Equipment	201,049	378,163	112,976	173,931	9,170
	<b>\$ 5,720,026</b>	<b>\$ 6,244,110</b>	<b>\$ 5,204,046</b>	<b>\$ 4,597,418</b>	<b>\$ 4,063,013</b>
\$ Increase from Previous Year	(524,084)	1,040,064	606,628	534,405	(169,832)
% Increase from Previous Year	-8.39%	19.99%	13.19%	13.15%	-4.01%

## IT Budget History

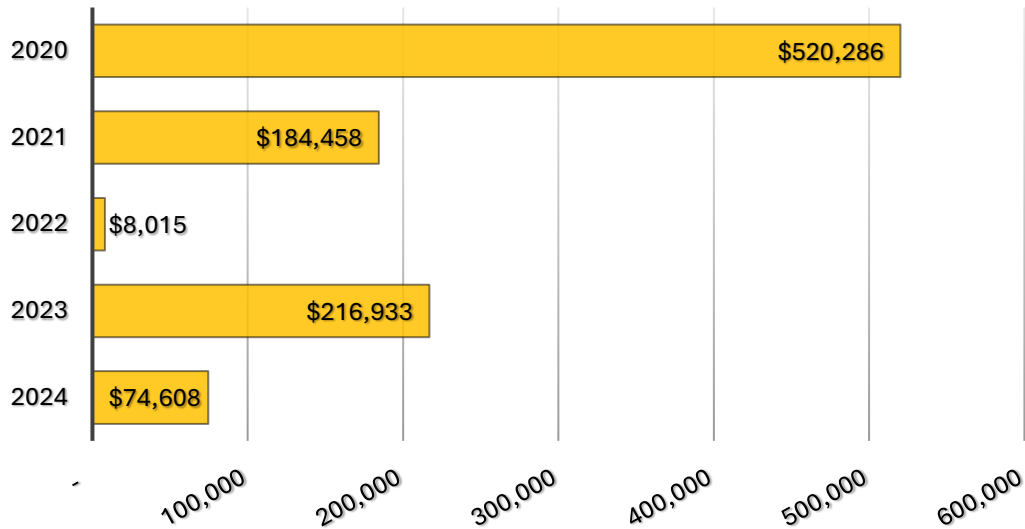


# INFORMATION TECHNOLOGY

## Personnel & Benefits Historical Actuals



## Capital Equipment Historical Actuals





# INFORMATION TECHNOLOGY

## Personnel Comparison

Position	2026 Budget	2025 Budget	Net Change
Information Technology Director	1	1	-
Network Manager	1	1	-
Database Programmer	1	1	-
Database Report Writer	1	1	-
Network Engineer	1	1	-
CAMA Operations Manager	0	1	(1)
Admin Application Support	0	1	(1)
Mail Clerk/Messenger	0	1	(1)
Admin Support	0	1	(1)
Help Desk Team Lead	1	1	-
Help Desk Technician	2	2	-
<b>Total Net Change</b>	<b>8</b>	<b>12</b>	<b>(4)</b>

- (1) Admin Application Support, Admin Support, CAMA Operations Manager, and Mail Clerk/Messenger moved to Admin

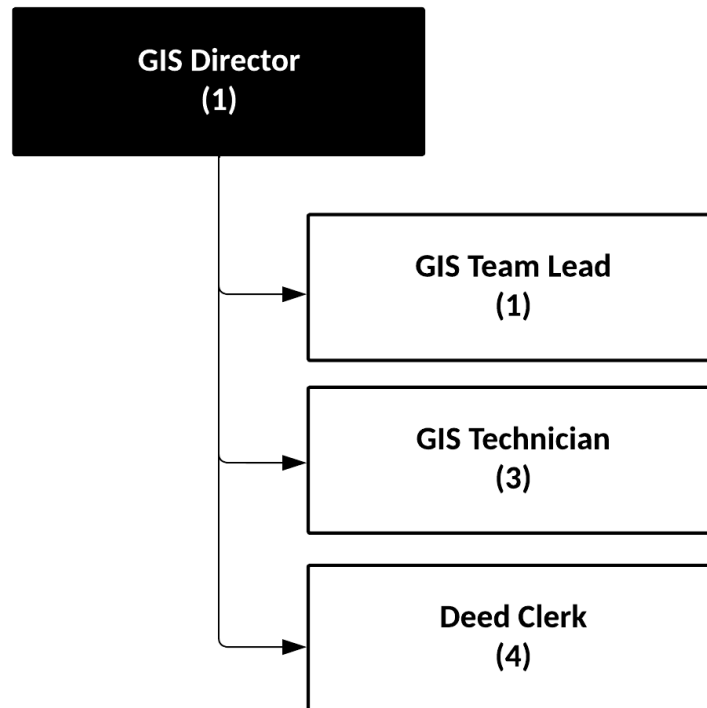




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# GEOGRAPHIC INFORMATION SYSTEMS



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
GIS Director	1	18	\$ 106,995 - \$ 149,802	\$ 38,284 - \$ 41,682	\$ -
GIS Team Lead	1	10	\$ 73,270 - \$ 102,600	\$ 32,657 - \$ 34,986	\$ -
GIS Technician	3	5	\$ 55,419 - \$ 77,613	\$ 29,678 - \$ 31,441	\$ -
Deed Clerk	4	2	\$ 42,098 - \$ 58,946	\$ 27,455 - \$ 28,793	\$ -



# GEOGRAPHIC INFORMATION SYSTEMS

## 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 addresses, and taxing entities on the existing property accounts in an efficient and effective manner.

## Goals & Objectives

The GIS department's function is to set up 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.

Performance Measures/Indicators:	2024 Actual	2025 Estimated	2026 Projected
Deed Changes Processed	33,736	46,701	45341
Splits Processed	600	565	622
Merge Requests Processed	588	274	302
New Subdivisions Processed	239	272	399
Number of New Subdivision Lots	4,843	5,742	6,316
New Condominiums Processed	291	344	378
Number of New Condo Units	2,148	2,212	2433

## 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 Director, 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



# GEOGRAPHIC INFORMATION SYSTEMS

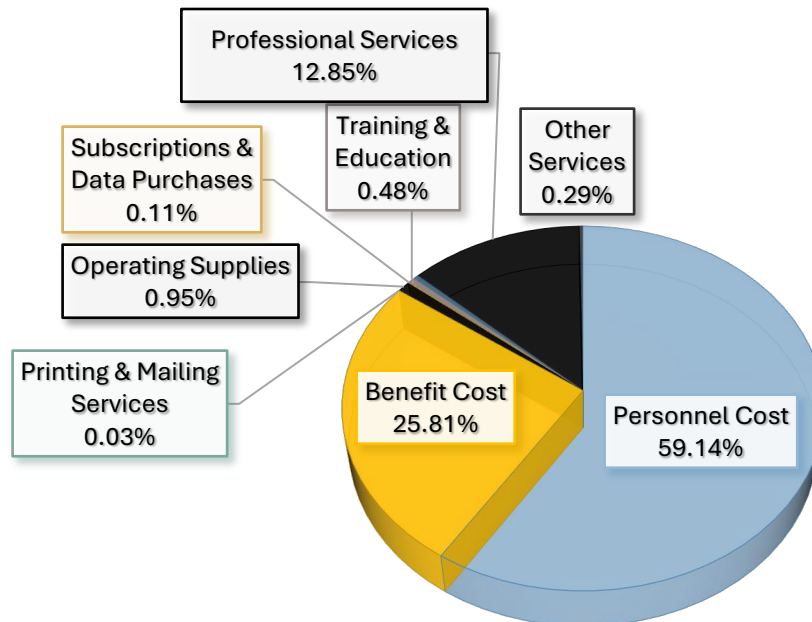
Geographic Information Systems (GIS)			
GL Code	Description	GL Total	Budget Category Total
	<b>Personnel Costs</b>		620,728
40101	Salaries	595,728	
40107	Overtime	25,000	
	<b>Benefit Costs</b>		270,856
40111	Retirement (TCDRS)	65,173	
40128	Retirement (401(a) Plan)	17,872	
40127	Deferred Compensation (457(b) match)	14,893	
40112	Health Insurance	149,429	
40113	Dental Insurance	3,714	
40114	Life Insurance	1,871	
40115	Disability Insurance	3,939	
40124	Long Term Care Insurance	2,700	
40110	Medicare	8,638	
40130	Norton Identity Protection	499	
40131	MASA Transportation Insurance	1,557	
40132	Vision	571	
	<b>Printing &amp; Mailing Services</b>		275
40210	Printing	250	
40214	Shipping charges	25	
	<b>Operating Supplies</b>		9,940
40220	Operating Supplies	8,340	
40222	Equipment	1,600	
	<b>Subscription &amp; Data Purchases</b>		1,160
40231	Books, Publications, Subscriptions & Databases	1,160	
	<b>Travel Costs</b>		3,738
40320	Travel/Meals/Lodging	3,738	
	<b>Training &amp; Education</b>		5,000
40330	Training & Education	5,000	
	<b>Professional Services</b>		134,832
40540	Professional Services	134,832	
	<b>Other Services</b>		3,000
40750	Deed Copies	3,000	
	<b>Total</b>	<b>\$ 1,049,529</b>	<b>\$ 1,049,529</b>



# GEOGRAPHIC INFORMATION SYSTEMS

Budget Category	2026 Proposed Budget	2025 Adopted Budget	\$ Change (2025-2026)	% Change (2025-2026)	% of Total Budget
Personnel Cost	620,728	533,710	87,018	16.30%	59.14%
Benefit Cost	270,856	262,130	8,726	3.33%	25.81%
Printing & Mailing Services	275	275	-	0.00%	0.03%
Operating Supplies	9,940	8,340	1,600	19.18%	0.95%
Subscriptions & Data Purchases	1,160	1,160	-	0.00%	0.11%
Training & Education	5,000	5,000	-	0.00%	0.48%
Travel Expenditures	3,738	738	-	0.00%	0.36%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	134,832	127,200	7,632	6.00%	12.85%
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%	0.29%
Capital Equipment	-	-	-	0.00%	0.00%
	<b>\$ 1,049,529</b>	<b>\$ 941,552</b>	<b>\$ 104,976</b>	<b>11.15%</b>	<b>100%</b>

## Budget by Category

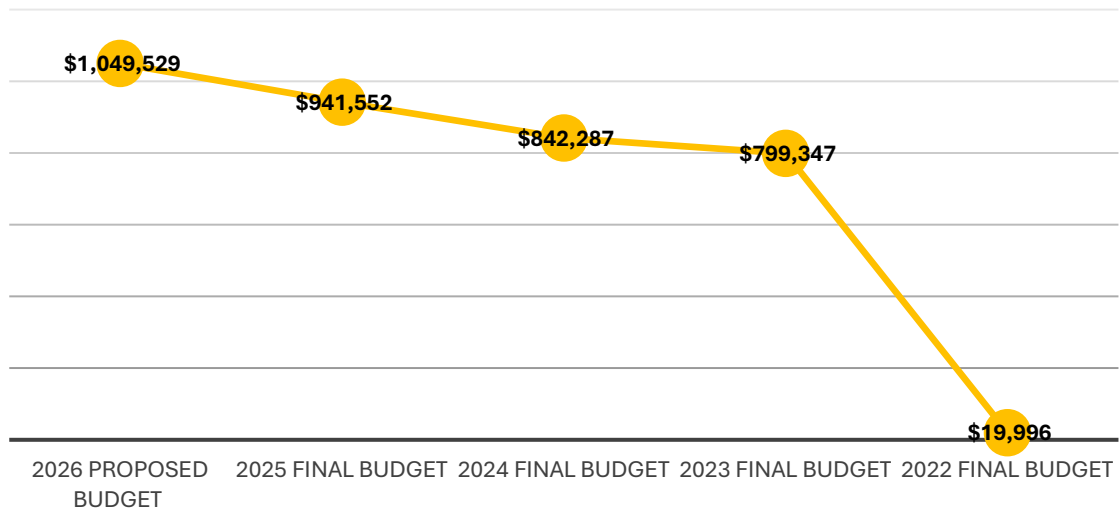




# GEOGRAPHIC INFORMATION SYSTEMS

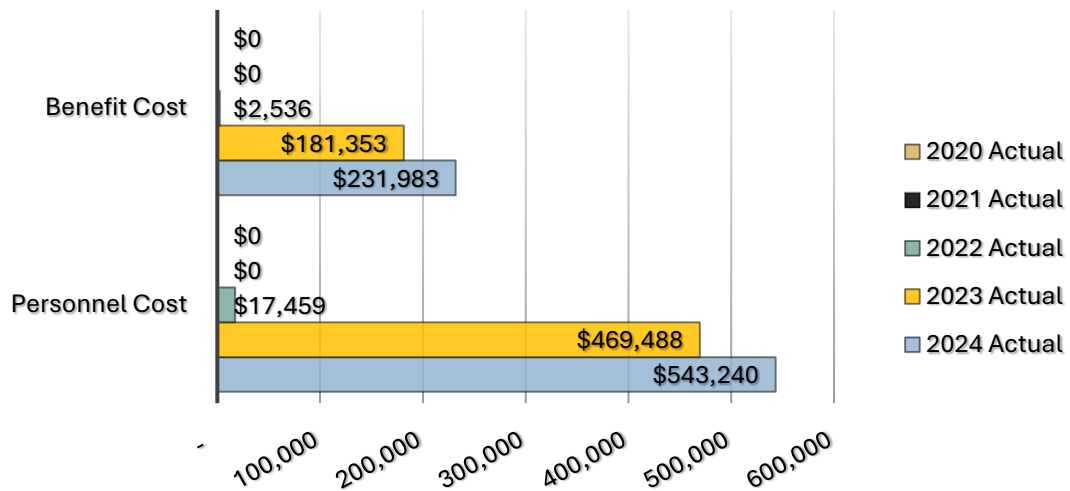
Budget Category	2026 Proposed Budget	2025 Final Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget
Personnel Cost	620,728	533,710	527,245	509,721	17,459
Benefit Cost	270,856	262,130	221,392	198,976	2,536
Printing & Mailing Services	275	275	250	250	-
Operating Supplies	9,940	8,340	7,500	7,500	-
Subscriptions & Data Purchases	1,160	1,160	600	600	-
Training & Education	5,000	5,000	2,500	2,500	-
Travel Expenditures	3,738	738	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	134,832	127,200	79,800	79,800	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	3,000	3,000	3,000	-	-
Capital Equipment	-	-	-	-	-
	<b>\$ 1,049,529</b>	<b>\$ 941,552</b>	<b>\$ 842,287</b>	<b>\$ 799,347</b>	<b>\$ 19,996</b>
\$ Increase from Previous Year	107,977	99,265	42,940	779,351	19,996
% Increase from Previous Year	7.61%	7.00%	2.48%	67.40%	0.00%

## GIS Budget History



# GEOGRAPHIC INFORMATION SYSTEMS

## Personnel & Benefits Historical Actuals

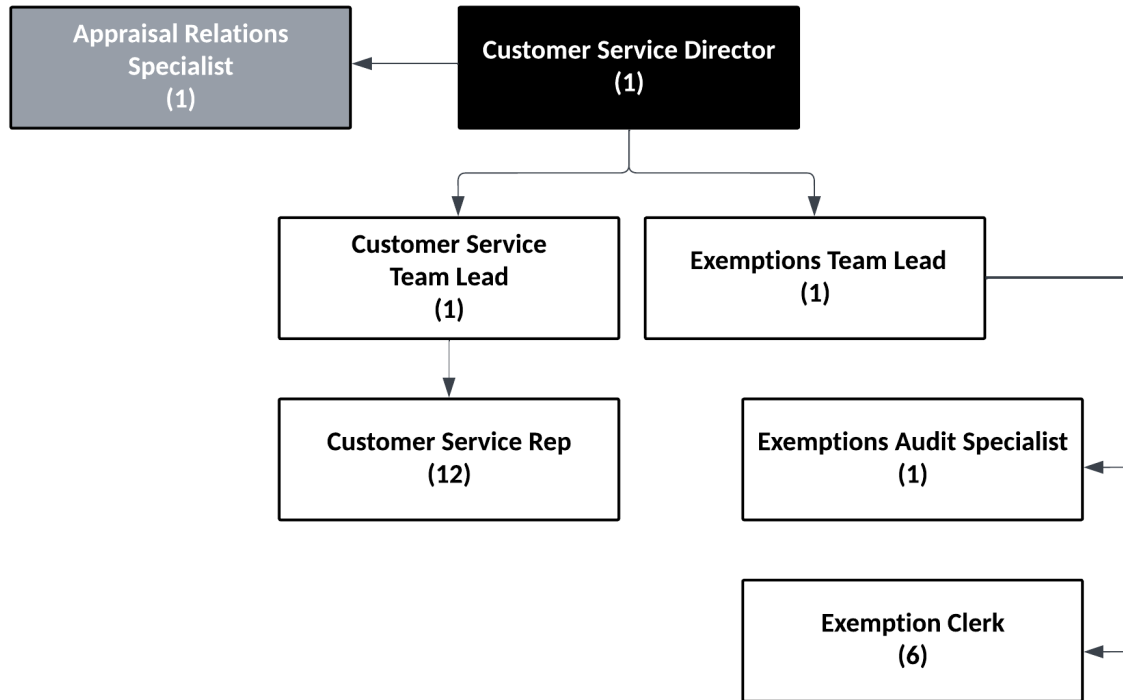


## Personnel Comparison

Position	2026 Budget	2025 Budget	Net Change
GIS Director	1	1	-
Sr. GIS Technician	0	1	(1)
GIS Team Lead	1	0	1
GIS Technician	3	3	-
Deed Clerk	4	4	-
<b>Total Net Change</b>	<b>9</b>	<b>9</b>	<b>-</b>



# CUSTOMER SERVICE



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Customer Service Director	1	18	\$ 106,995 - \$ 149,802	\$ 38,762 - \$ 42,160	\$ -
Exemptions Team Lead	1	10	\$ 73,270 - \$ 102,600	\$ 33,135 - \$ 35,464	\$ -
Customer Service Team Lead	1	10	\$ 73,270 - \$ 102,600	\$ 33,135 - \$ 35,464	\$ -
Appraisal Relations Specialist	1	5	\$ 55,419 - \$ 77,613	\$ 30,156 - \$ 31,919	\$ 8,400
Exemptions Audit Specialist	1	4	\$ 50,669 - \$ 70,936	\$ 29,363 - \$ 30,972	\$ -
Exemptions Clerk	6	3	\$ 49,162 - \$ 68,818	\$ 29,112 - \$ 30,671	\$ -
Customer Service Representative	3	3	\$ 49,162 - \$ 68,818	\$ 29,112 - \$ 30,671	\$ -
Customer Service Representative	9	2	\$ 42,098 - \$ 58,946	\$ 27,933 - \$ 29,271	\$ -



# CUSTOMER SERVICE

## Mission Statement

The mission of the Customer Service department is to provide professional and courteous assistance to the public and ensure that exemptions are granted fairly and consistently.

## Goals & Objectives

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 public with any request. The customer service department administers homestead, disabled veteran, and over-65 exemptions and is responsible for ensuring that exemptions are fairly and consistently granted per the Texas Property Tax Code.

Performance Measures/Indicators		2024 Actual	2025 Estimated	2026 Projected
Calls	Answered	65,665	85,000	90,000
	Abandoned	31,548	40,000	42,800
	Abandoned %	30%	30%	30%
	Total	181,900	170,000	175,000
Exemption Applications Processed		30,602	30,602	37,000
Emails Answered		31,548	31,548	40,660
In-Person Transactions		10,330	10,330	10,700
In-Person Wait Time		7.06 minutes	7.06 minutes	6.5 minutes

## Key Tasks & Deadlines

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



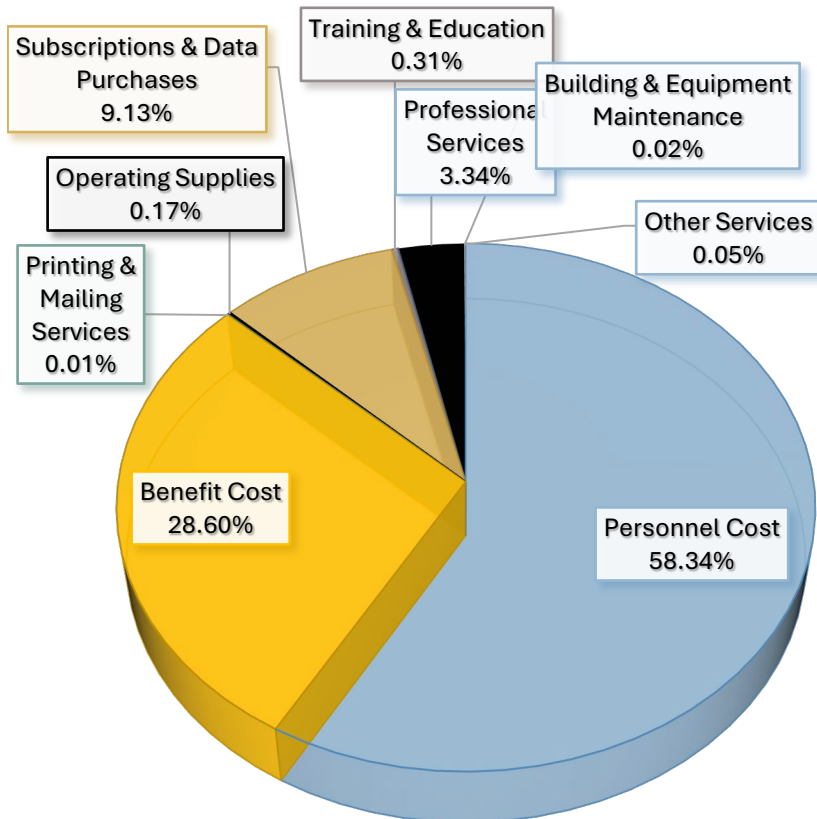
# CUSTOMER SERVICE

Customer Service			
GL Code	Description	GL Total	Budget Category Total
	<b>Personnel Costs</b>		1,335,366
40101	Salaries	1,171,966	
40107	Overtime	15,000	
40119	Auto Allowance	8,400	
40108	Seasonal & Temporary	140,000	
	<b>Benefit Costs</b>		654,537
40111	Retirement (TCDRS)	143,529	
40128	Retirement (401(a) Plan)	39,359	
40127	Deferred Compensation (457(b) match)	32,799	
40112	Health Insurance	381,874	
40113	Dental Insurance	9,490	
40114	Life Insurance	4,780	
40115	Disability Insurance	10,066	
40124	Long Term Care Insurance	6,900	
40110	Medicare	19,024	
40130	Norton Identity Protection	1,276	
40131	MASA Transportation Insurance	3,980	
40132	Vision	1,460	
	<b>Printing &amp; Mailing Services</b>		225
40210	Printing	200	
40214	Shipping charges	25	
	<b>Operating Supplies</b>		3,900
40220	Operating Supplies	3,900	
	<b>Subscriptions &amp; Data Purchases</b>		208,900
40231	Books, Publications, Subscriptions & Databases	208,900	
	<b>Travel Costs</b>		738
40320	Travel/Meals/Lodging	738	
	<b>Training &amp; Education</b>		7,105
40330	Training & Education	7,105	
	<b>Professional Services</b>		76,500
40540	Professional Services	76,500	
	<b>Building &amp; Equipment Maintenance</b>		500
40620	Repair & Maintenance- Equipment	500	
	<b>Other Services</b>		1,135
40310	Dues & Memberships	1,135	
<b>Total</b>		<b>\$ 2,288,906</b>	<b>\$ 2,288,906</b>



# CUSTOMER SERVICE

Budget Category	2026 Proposed Budget	2025 Adopted Budget	\$ Change (2025-2026)	% Change (2025-2026)	% of Total Budget
Personnel Cost	1,335,366	1,214,871	120,495	9.92%	58.34%
Benefit Cost	654,537	647,488	7,049	1.09%	28.60%
Printing & Mailing Services	225	225	-	0.00%	0.01%
Operating Supplies	3,900	3,900	-	0.00%	0.17%
Subscriptions & Data Purchases	208,900	33,900	175,000	516.22%	9.13%
Training & Education	7,105	7,105	-	0.00%	0.31%
Travel Expenditures	738	738	-	0.00%	0.03%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	76,500	76,500	-	100.00%	3.34%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	500	500	-	0.00%	0.02%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	1,135	1,135	-	0.00%	0.05%
Capital Equipment	-	-	-	0.00%	0.00%
<b>Total</b>	<b>\$ 2,288,906</b>	<b>\$ 1,986,361</b>	<b>\$ 302,545</b>	<b>15.23%</b>	<b>100%</b>



**Budget by Category**

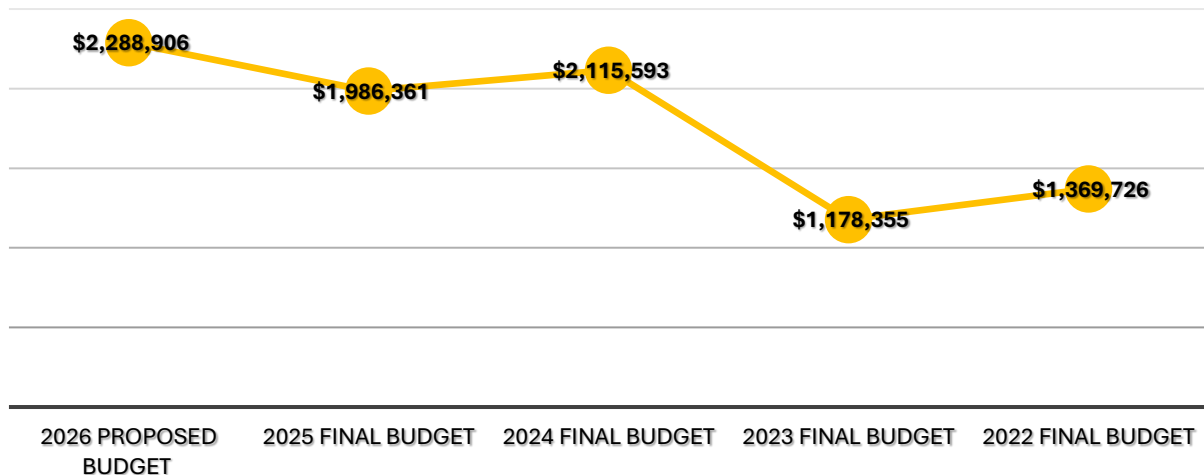




# CUSTOMER SERVICE

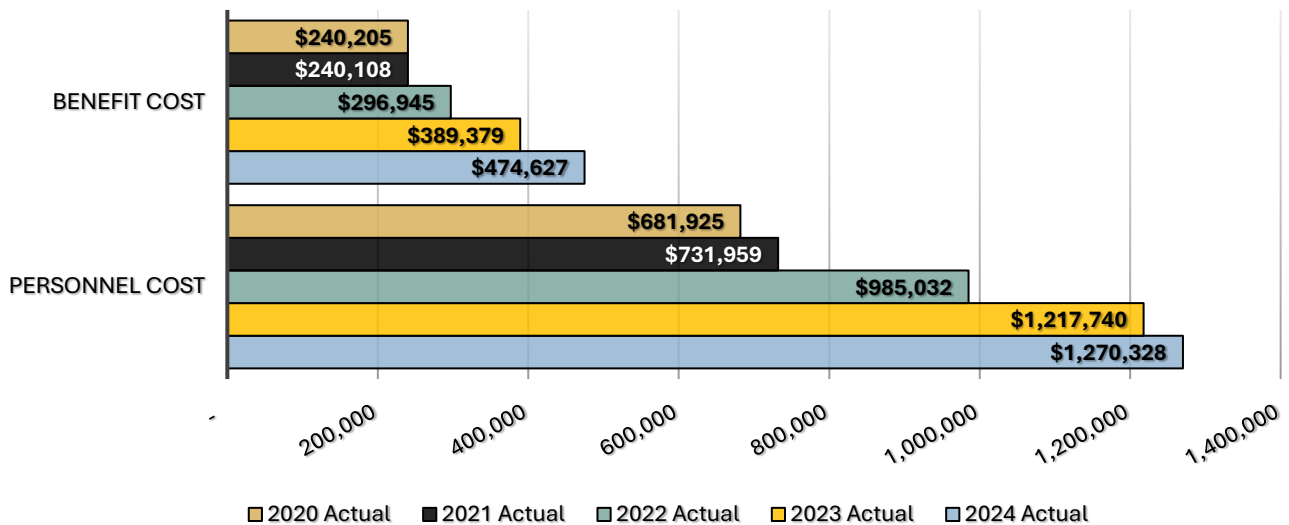
Budget Category	2026 Proposed Budget	2025 Final Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget
Personnel Cost	1,335,366	1,214,871	1,190,360	805,579	901,905
Benefit Cost	654,537	647,488	526,213	323,516	443,561
Printing & Mailing Services	225	225	200	100	100
Operating Supplies	3,900	3,900	1,800	500	500
Subscriptions & Data Purchases	208,900	33,900	19,000	16,970	16,970
Training & Education	7,105	7,105	5,000	500	500
Travel Expenditures	738	738	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	76,500	76,500	369,785	25,000	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	500	500	2,100	2,100	2,100
Software Maintenance	-	-	-	-	-
Other Services	1,135	1,135	1,135	4,090	4,090
Capital Equipment	-	-	-	-	-
	<b>\$ 2,288,906</b>	<b>\$ 1,986,361</b>	<b>\$ 2,115,593</b>	<b>\$ 1,178,355</b>	<b>\$ 1,369,726</b>
\$ Increase from Previous Year	302,545	(129,232)	937,238	(191,371)	278,268
% Increase from Previous Year	21.32%	-9.11%	54.16%	-16.55%	25.50%

## Customer Service Budget History



# CUSTOMER SERVICE

## Personnel & Benefits Historical Actuals

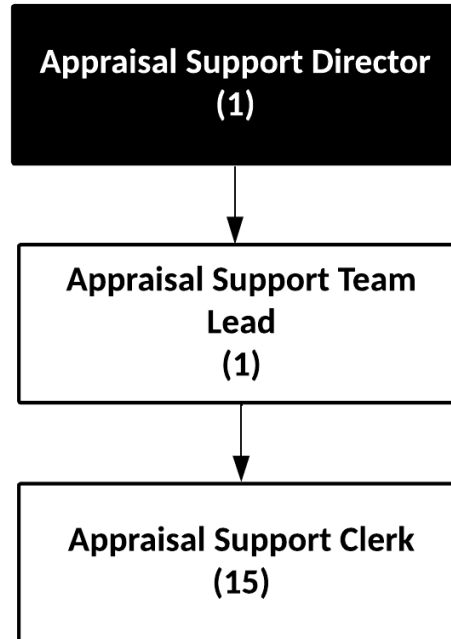


## Personnel Comparison

Position	2026 Budget	2025 Budget	Net Change
Customer Service Director	1	1	-
Exemptions Team Lead	1	1	-
Exemptions Audit Specialist	1	1	-
Customer Service Team Lead	1	1	-
Appraisal Relations Specialist	1	1	-
Exemptions Clerks	6	6	-
Customer Service Representative	12	12	-
<b><u>Total Net Change</u></b>	<b><u>23</u></b>	<b><u>23</u></b>	<b><u>-</u></b>



# APPRAISAL SUPPORT



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Appraisal Support Director	1	18	\$ 106,995 - \$ 149,802	\$ 38,284 - \$ 41,682	\$ -
Appraisal Support Team Lead	1	10	\$ 73,270 - \$ 102,600	\$ 32,657 - \$ 34,986	\$ -
Appraisal Support Clerk	6	3	\$ 49,162 - \$ 68,818	\$ 28,634 - \$ 30,194	\$ -
Appraisal Support Clerk	9	2	\$ 42,098 - \$ 58,946	\$ 27,455 - \$ 28,793	\$ -



# APPRAISAL SUPPORT

## Mission Statement

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

## Goals & Objectives

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

Performance Measures/Indicators	2024 Actual	2025 Estimated	2026 Projected
Appointment of Agent	77,560	115,000	120,000
Renditions	21,460	27,000	32,000
Mail-in Protests	17,000	19,000	22,000
Builder Plans Processed	5,750	12,000	15,000
Solar Exemptions	3,280	6,000	7,250
Special Inventory Tax Statements	8,500	12,000	12,500
Permits	28,000	30,000	32,000
Emails	33,000	34,000	36,000
MOHO (Mobile Homes)	5,000	7,000	8,000

## Key Tasks & Deadlines

Tasks	Deadline	Key Players
Drawing and entering Plans	All Year Long	Support Clerks
Appointment of Agent	All Year Long	Support Clerks
Record Mail Returns, Address change	All Year Long	Support Clerks
Special Inventory Tax Statements	All Year Long	Support Clerks
Rendition Date Entry	May 26	Support Clerks
Protest Entry	May 15	Support Clerks
Rendition Extension Request	June 1	Support Clerks
Protest Hearings	July 13	Support Clerks
Protest ARB Records	July 20	Support Clerks
Penalty Waivers	August 1	Support Clerks
Division Priority Planning	September 15	Director, Deputy Chief of Operations
Sketch/Improvement Verification	October 5	Support Clerks
Permits	November 1	Support Clerks
Mobile Home Mailout to Parks	December 1	Support Clerks



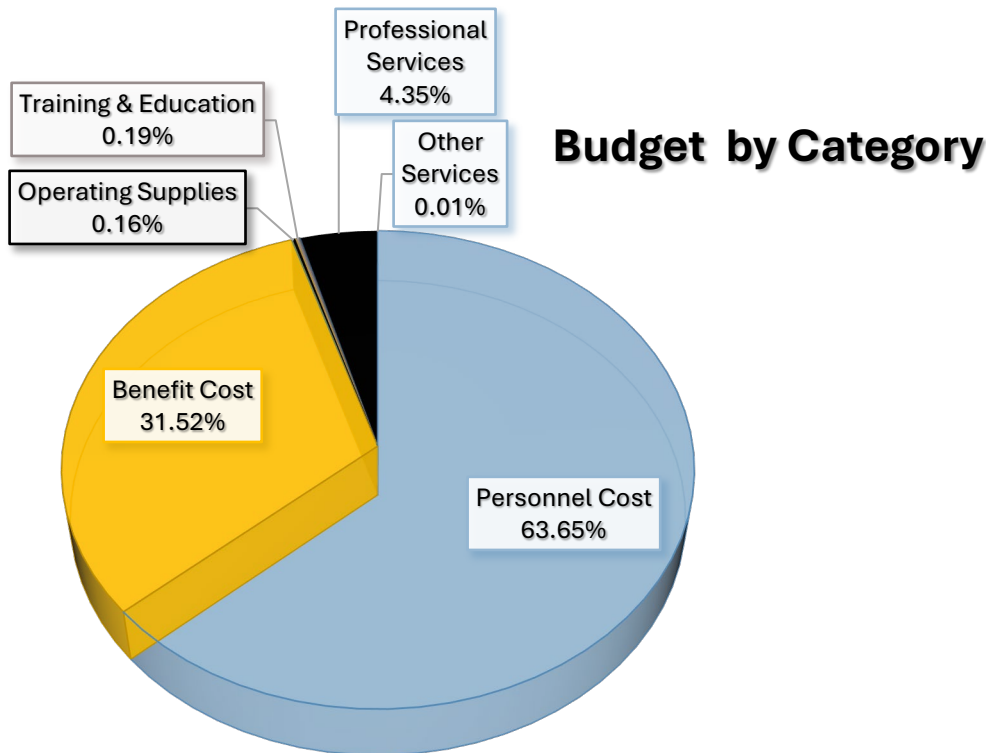
# APPRAISAL SUPPORT

Appraisal Support			
			Budget Category
GL Code	Description	GL Total	Total
	<b>Personnel Costs</b>		972,652
40101	Salaries	832,652	
40107	Overtime	15,000	
40108	Seasonal & Temporary	125,000	
	<b>Benefit Costs</b>		481,630
40111	Retirement (TCDRS)	104,767	
40128	Retirement (401(a) Plan)	28,730	
40127	Deferred Compensation (457(b) match)	23,941	
40112	Health Insurance	282,254	
40113	Dental Insurance	7,015	
40114	Life Insurance	3,533	
40115	Disability Insurance	7,440	
40124	Long Term Care Insurance	5,100	
40110	Medicare	13,886	
40130	Norton Identity Protection	943	
40131	MASA Transportation Insurance	2,942	
40132	Vision	1,079	
	<b>Printing &amp; Mailing Services</b>		75
40210	Printing	50	
40214	Shipping charges	25	
	<b>Operating Supplies</b>		2,450
40220	Operating Supplies	2,450	
	<b>Subscription &amp; Data Purchases</b>		1,133
40231	Books, Publications, Subscriptions & Databases	1,133	
	<b>Travel Costs</b>		738
40320	Travel/Meals/Lodging	738	
	<b>Training &amp; Education</b>		2,880
40330	Training & Education	2,880	
	<b>Professional Services</b>		66,500
40540	Professional Services	66,500	
	<b>Other Services</b>		135
40310	Dues & Memberships	135	
<b>Total</b>		<b>\$ 1,528,193</b>	<b>\$ 1,528,193</b>



# APPRAISAL SUPPORT

Budget Category	2026 Proposed Budget	2025 Adopted Budget	\$ Change (2025-2026)	% Change (2025-2026)	% of Total Budget
Personnel Cost	972,652	871,124	101,528	11.65%	63.65%
Benefit Cost	481,630	474,236	7,394	1.56%	31.52%
Printing & Mailing Services	75	75	-	0.00%	0.00%
Operating Supplies	2,450	2,450	-	0.00%	0.16%
Subscriptions & Data Purchases	1,133	1,133	-	0.00%	0.07%
Training & Education	2,880	2,880	-	0.00%	0.19%
Travel Expenditures	738	738	-	0.00%	0.05%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	66,500	66,500	-	0.00%	4.35%
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	135	135	-	0.00%	0.01%
Capital Equipment	-	-	-	0.00%	0.00%
<b>Total</b>	<b>\$ 1,528,193</b>	<b>\$ 1,419,271</b>	<b>\$ 108,922</b>	<b>7.67%</b>	<b>100%</b>

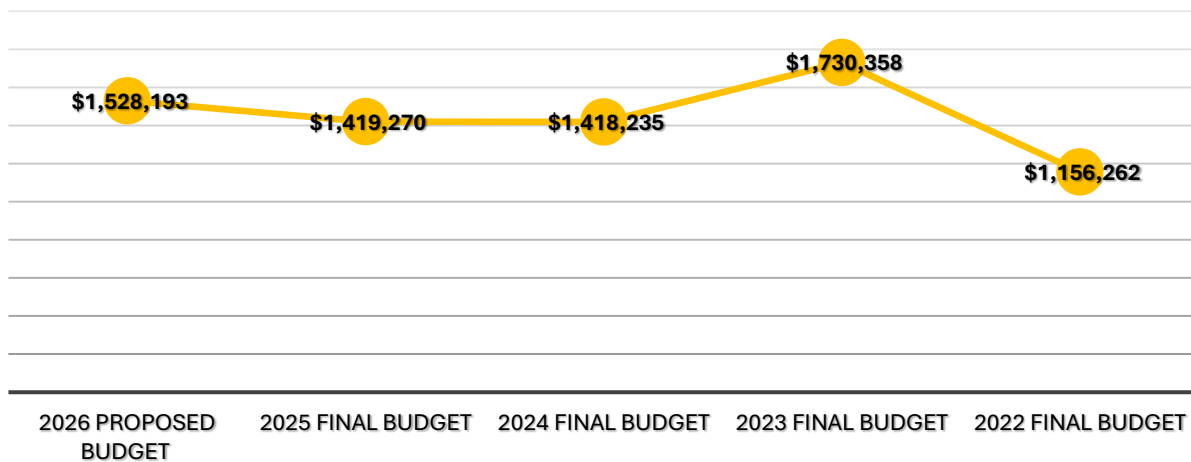




# APPRAISAL SUPPORT

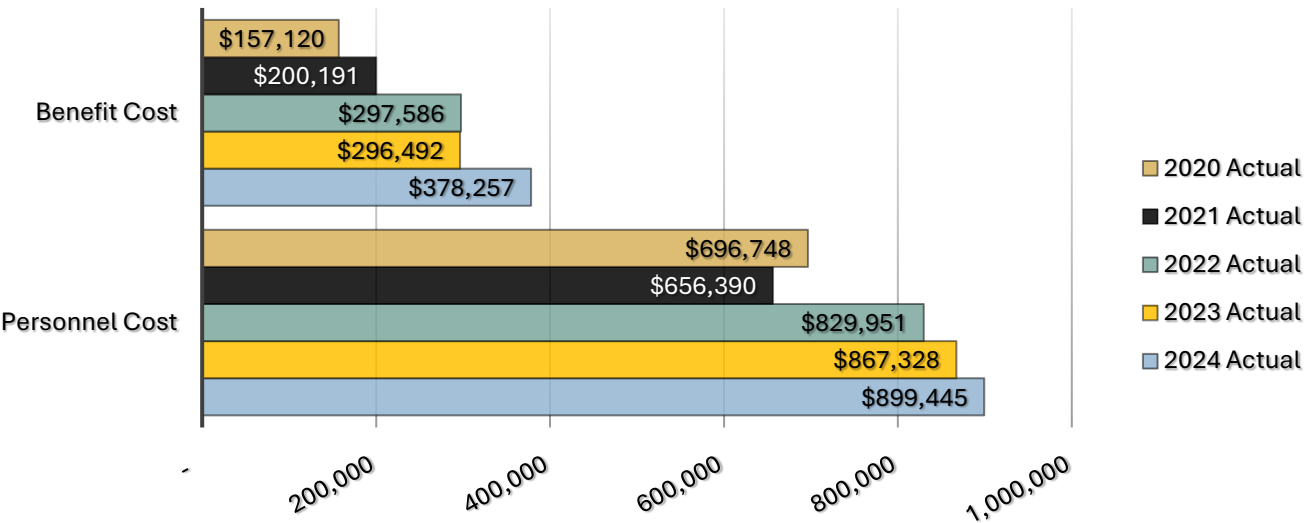
Budget Category	2026 Proposed Budget	2025 Final Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget
Personnel Cost	972,652	871,124	927,560	1,163,041	765,123
Benefit Cost	481,630	474,236	422,740	499,177	387,999
Printing & Mailing Services	75	75	50	50	50
Operating Supplies	2,450	2,450	750	1,000	1,000
Subscriptions & Data Purchases	1,133	1,133	-	-	-
Training & Education	2,880	2,880	500	500	500
Travel Expenditures	738	738	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	66,500	66,500	66,500	66,500	1,500
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	135	135	135	90	90
Capital Equipment	-	-	-	-	-
	<b>\$ 1,528,193</b>	<b>\$ 1,419,270</b>	<b>\$ 1,418,235</b>	<b>\$ 1,730,358</b>	<b>\$ 1,156,262</b>
\$ Increases from Previous Year	108,923	1,035	(312,123)	574,096	84,355
% Increase from Previous Year	7.67%	0.07%	-18.04%	49.65%	7.87%

## Appraisal Support Budget History



# APPRAISAL SUPPORT

## Personnel & Benefits Historical Actuals

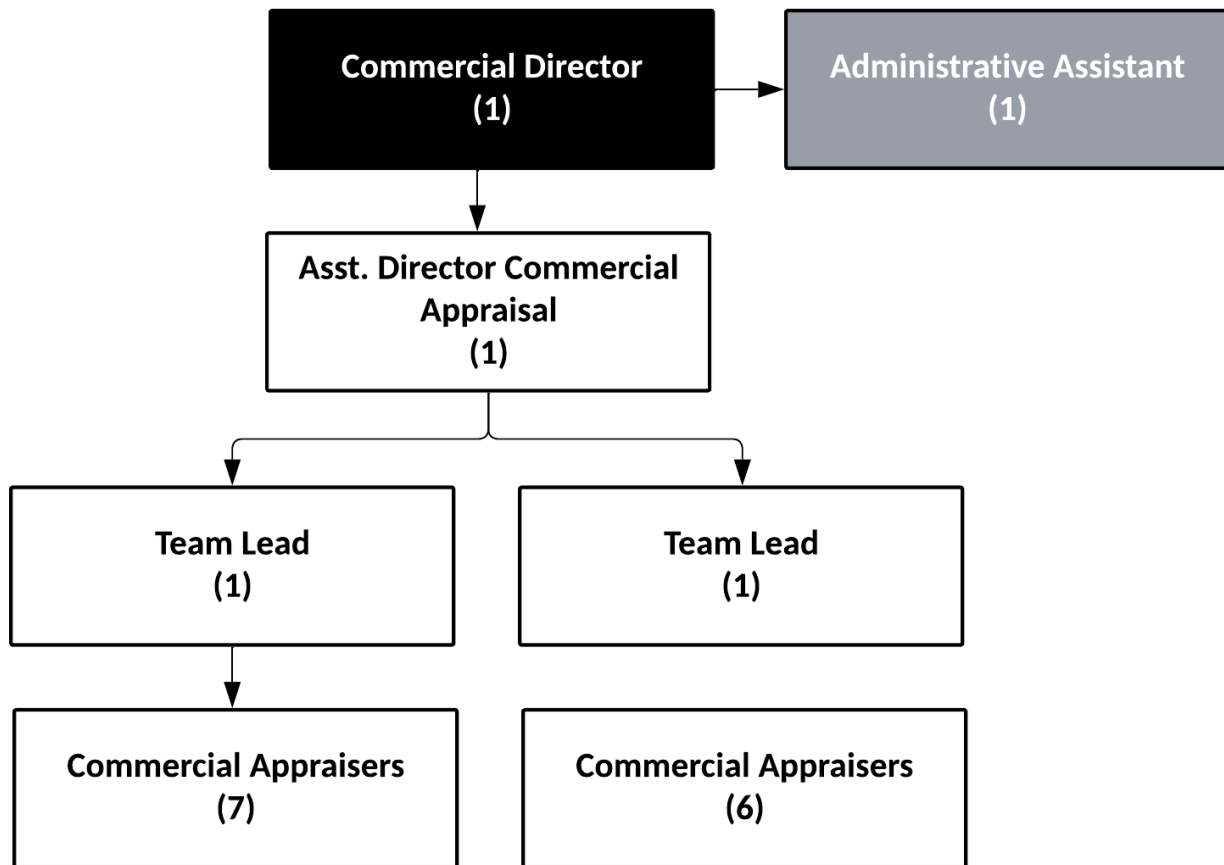


### Personnel Comparison

Position	2026 Budget	2025 Budget	Net Change
Appraisal Support Director	1	1	-
Appraisal Support Team Lead	1	1	-
Appraisal Support Clerk	15	15	-
<b><u>Total Net Change</u></b>	<b><u>17</u></b>	<b><u>17</u></b>	<b><u>-</u></b>



# COMMERCIAL APPRAISAL



Employee Position	No. of Positions	Position Grade	Salary Range			Benefit Range			Auto Allowance
Director Commercial Appraisal	1	20	\$	124,821	- \$	174,762	\$	41,259 - \$	45,223 \$ 8,400
Asst. Director Commercial Appraisal	1	18	\$	106,995	- \$	149,802	\$	38,284 - \$	41,682 \$ 8,400
Team Lead	2	10	\$	73,270	- \$	102,600	\$	32,657 - \$	34,986 \$ 8,400
Commercial Appraiser	6	9	\$	69,821	- \$	97,779	\$	32,081 - \$	34,302 \$ 8,400
Commercial Appraiser	7	7	\$	62,451	- \$	87,431	\$	30,852 - \$	32,834 \$ 8,400
Administrative Assistant	1	5	\$	55,419	- \$	77,613	\$	29,678 - \$	31,441 \$ -



# COMMERCIAL APPRAISAL

## 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.

## Goals & Objectives

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, which will allow the District to certify timely. They are also responsible for performing appraisals, data collection, sales analysis, and estimates for construction costs for various types of commercial properties.

Performance Measures/Indicators:		2024 Actual	2025 Estimated	2026 Projected
Fieldwork	Formal Hearings Held	4,759	5,089	5,445
	Toplines Completed	9,250	10,179	11,197
	Total Protested	15,694	16,865	18,046
	% Toplined	59%	60%	62%
NOAV	Properties noticed by April 15	20,539	20,368	20,979
	Total noticed properties	24,141	21,986	22,206
	% noticed by April 15	85%	93%	94%
Number of Permits Processed		5,036	4,980	5,478

## Key Tasks & Deadlines

Tasks	Deadline	Key Players
Fieldwork Inspections	January 31	Commercial Appraisers
Sales Verification	February 27	Commercial Appraisers
Valuation – Schedule building	March 6	Commercial Director, Asst. Director, Commercial Manager
Valuation – Calibration	March 6	Commercial Appraisers
Property Value Study Prep	April 1	Commercial Director
Protest – Evidence Preparation	April 7	Commercial Appraisers
Protest – Hearings	June 21	Commercial Appraisers
Division Priority Planning	September 15	Commercial Director & Deputy Chief Appraiser
Arbitrations	Year Round	Commercial Director, Asst. Director & Appraisers



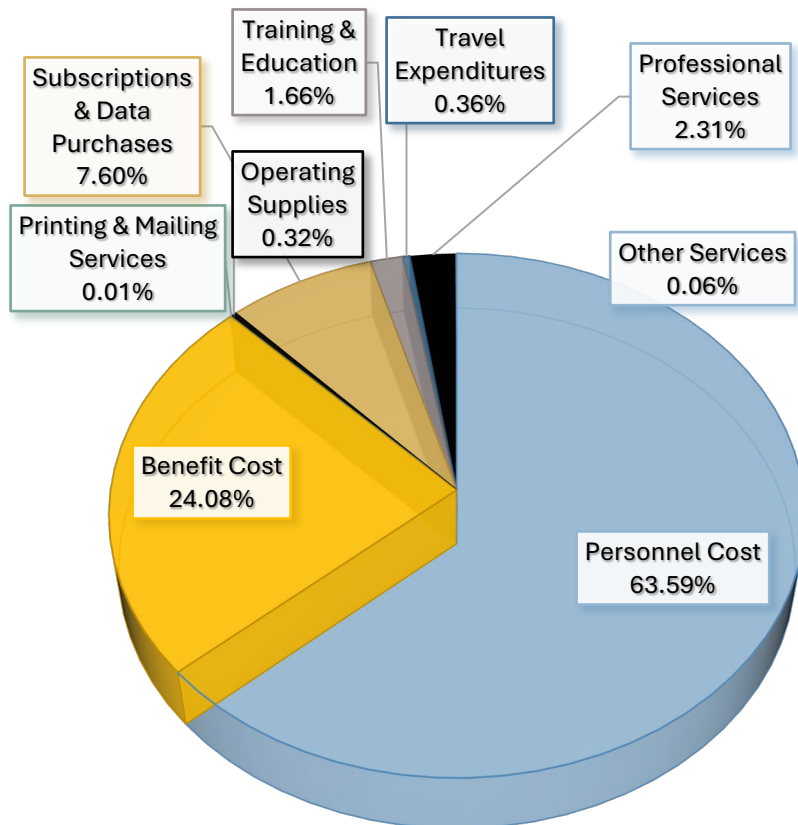
# COMMERCIAL APPRAISAL

Commercial Appraisal			
			<u>Budget Category</u>
<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Total</u>
	<b>Personnel Costs</b>		1,511,595
40101	Salaries	1,355,295	
40107	Overtime	3,500	
40119	Auto Allowance	142,800	
40108	Seasonal & Temporary	10,000	
	<b>Benefit Costs</b>		572,259
40111	Retirement (TCDRS)	149,025	
40128	Retirement (401(a) Plan)	40,866	
40127	Deferred Compensation (457(b) match)	34,055	
40112	Health Insurance	298,858	
40113	Dental Insurance	7,427	
40114	Life Insurance	3,741	
40115	Disability Insurance	7,878	
40124	Long Term Care Insurance	5,400	
40110	Medicare	19,752	
40130	Norton Identity Protection	999	
40131	MASA Transportation Insurance	3,115	
40132	Vision	1,143	
	<b>Printing &amp; Mailing Services</b>		225
40210	Printing	200	
40214	Shipping charges	25	
	<b>Operating Supplies</b>		7,650
40220	Operating Supplies	2,650	
40224	Furniture & Equipment- under \$1000	5,000	
	<b>Subscription &amp; Data Purchases</b>		180,610
40231	Books, Publications, Subscriptions & Databases	180,610	
	<b>Training &amp; Education</b>		39,460
40330	Training & Education	39,460	
	<b>Travel Costs</b>		8,625
40320	Travel/Meals/Lodging	8,625	
	<b>Professional Services</b>		55,000
40530	Appraisal Services	55,000	
	<b>Other Services</b>		1,500
40310	Dues & Memberships	1,500	
<b>Total</b>		<b>\$ 2,376,924</b>	<b>\$ 2,376,924</b>



# COMMERCIAL APPRAISAL

Budget Category	2026 Proposed Budget	2025 Adopted Budget	\$ Change (2025-2026)	% Change (2025-2026)	% of Total Budget
Personnel Cost	1,511,595	1,401,802	109,793	7.83%	63.59%
Benefit Cost	572,259	546,453	25,806	4.72%	24.08%
Printing & Mailing Services	225	225	-	0.00%	0.01%
Operating Supplies	7,650	7,650	-	0.00%	0.32%
Subscriptions & Data Purchases	180,610	126,565	54,045	42.70%	7.60%
Training & Education	39,460	39,460	-	0.00%	1.66%
Travel Expenditures	8,625	8,625	-	0.00%	0.36%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	55,000	-	55,000	0.00%	2.31%
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	1,500	-	0.00%	0.06%
Capital Equipment	-	-	-	0.00%	0.00%
<b>Total</b>	<b>\$ 2,376,924</b>	<b>\$ 2,132,280</b>	<b>\$ 244,644</b>	<b>11.47%</b>	<b>100%</b>

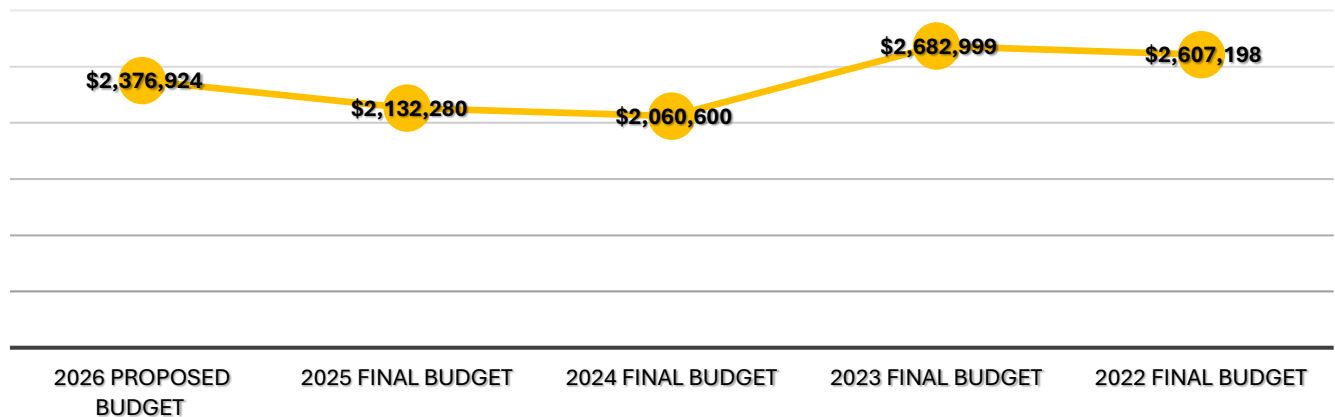




# COMMERCIAL APPRAISAL

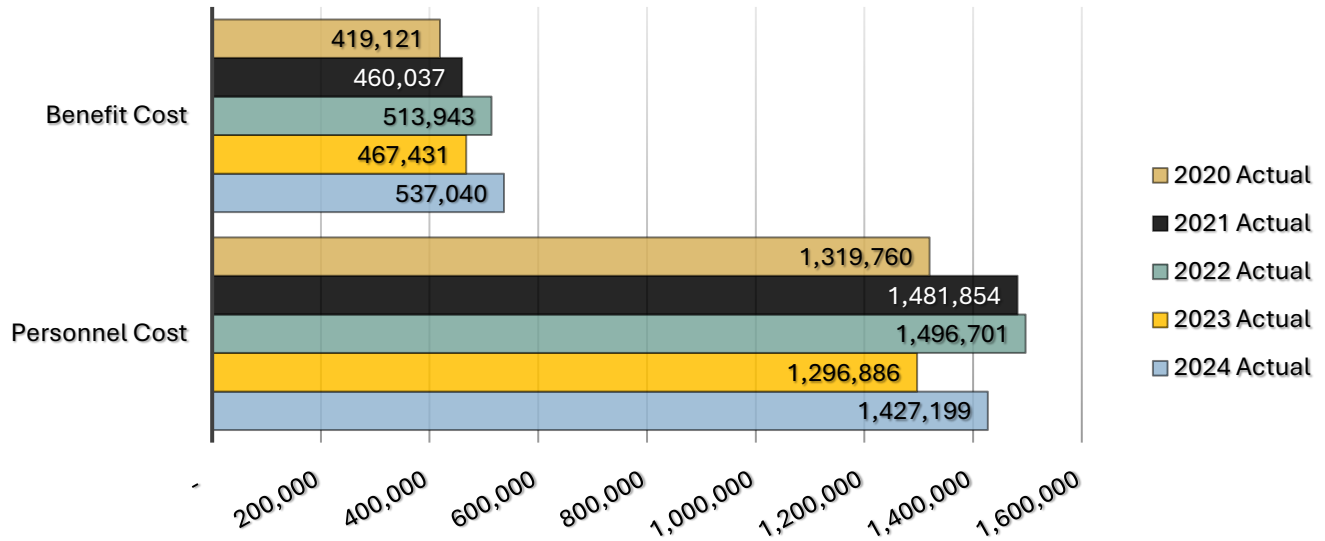
Budget Category	2026 Proposed Budget	2025 Final Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget
Personnel Cost	1,511,595	1,401,802	1,438,507	1,924,119	1,780,487
Benefit Cost	572,259	546,453	473,928	602,205	671,886
Printing & Mailing Services	225	225	200	250	250
Operating Supplies	7,650	7,650	1,000	1,000	1,000
Subscriptions & Data Purchases	180,610	126,565	122,465	135,925	139,875
Training & Education	39,460	39,460	20,000	18,000	12,500
Travel Expenditures	8,625	8,625	3,000	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	55,000	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	1,500	1,500	1,500	1,500	1,200
Capital Equipment	-	-	-	-	-
	<b>\$ 2,376,924</b>	<b>\$ 2,132,280</b>	<b>\$ 2,060,600</b>	<b>\$ 2,682,999</b>	<b>\$ 2,607,198</b>
\$ Increase from Previous Year	244,644	71,680	(622,399)	75,801	526,270
% Increase from Previous Year	11.47%	3.48%	-23.20%	2.91%	25.29%

## Commercial Appraisal Budget History



# COMMERCIAL APPRAISAL

## Personnel & Benefits Historical Actuals

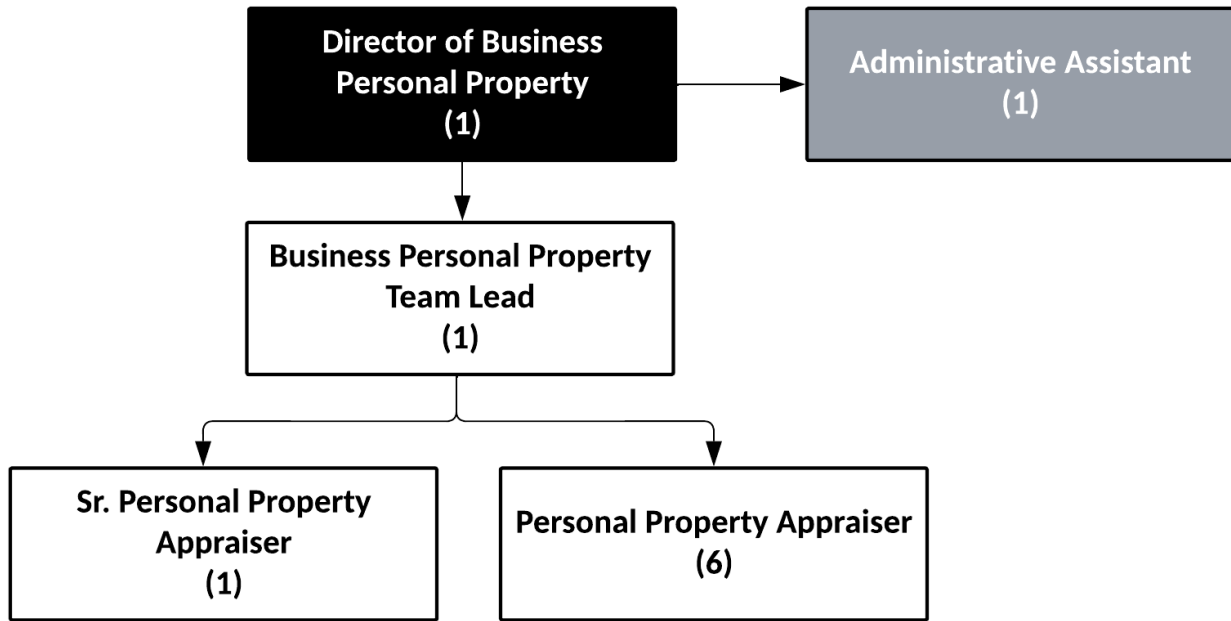


## Personnel Comparison

Position	2026 Budget	2025 Budget	Net Change
Director of Commercial Appraisal	1	1	-
Asst. Director Commercial Appraisal	1	1	-
Commercial Team Lead	2	0	2
Commercial Specialist	0	1	(1)
Commercial Manager	0	1	(1)
Commercial Appraiser	13	13	-
Administrative Assistant	1	1	-
<b>Total Net Change</b>	<b>18</b>	<b>18</b>	<b>0</b>



# PERSONAL PROPERTY APPRAISAL



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Director of Business Personal Property	1	20	\$ 124,821 - \$ 174,762	\$ 41,259 - \$ 45,223	\$ 8,400
Business Personal Property Team Lead	1	10	\$ 73,270 - \$ 102,600	\$ 32,657 - \$ 34,986	\$ 8,400
Sr. Personal Property Appraiser	1	7	\$ 62,451 - \$ 87,431	\$ 30,852 - \$ 32,834	\$ 8,400
Personal Property Appraiser	6	5	\$ 55,419 - \$ 77,613	\$ 29,678 - \$ 31,441	\$ 8,400
Administrative Assistant	1	5	\$ 55,419 - \$ 77,613	\$ 29,678 - \$ 31,441	\$ -



# PERSONAL PROPERTY APPRAISAL

## Mission Statement

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 to work in unison with all other departments to convey an accurate and fair representation of market value for the local taxing jurisdictions.

## Goals & Objectives

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.

Performance Measures/Indicators		2024 Actual	2025 Estimated	2026 Projected
NOAV	Properties noticed by June 1	11,799	27,500	13,568
	Total noticed properties	34,200	38,457	40,000
	% noticed by June 1	34.5%	70.0%	66.08%
Fieldwork: Total Field Cards		8,597	11,700	21,000
Informal Hearings		1,908	4,500	2,098
Formal Hearings		530	900	583
Special Inventory Tax		758	800	795
Renditions Processed		23,892	19,000	25,086

## Key Tasks & Deadlines

Tasks	Deadline	Key Players
Dealer Inventory & Aircraft	February 1	BPP Appraisers
Field Inspections	March 15	BPP Appraisers
Depreciation & Schedule Building	March 15	BPP Director
Property Value Study Prep	April 1	BPP Director
Protest – Evidence Preparation	May 15	BPP Appraisers
Rendition Processing	June 1	BPP Appraisers
Protest – Hearings	June 21	BPP Appraisers
Division Priority Planning	September 15	BPP Director & Deputy Chief Appraiser



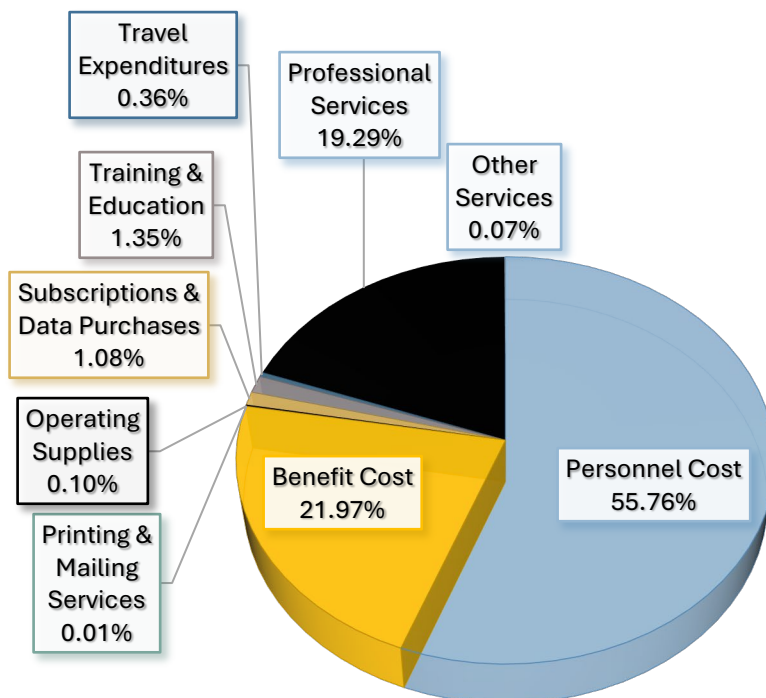
# PERSONAL PROPERTY APPRAISAL

Personal Property Appraisal			
			Budget Category
GL Code	Description	GL Total	Total
	<b>Personnel Costs</b>		780,411
40101	Salaries	688,311	
40107	Overtime	6,500	
40119	Auto Allowance	75,600	
40108	Seasonal & Temporary	10,000	
	<b>Benefit Costs</b>		307,463
40111	Retirement (TCDRS)	76,396	
40128	Retirement (401(a) Plan)	20,950	
40127	Deferred Compensation (457(b) match)	17,458	
40112	Health Insurance	166,032	
40113	Dental Insurance	4,127	
40114	Life Insurance	2,078	
40115	Disability Insurance	4,376	
40124	Long Term Care Insurance	3,000	
40110	Medicare	10,126	
40130	Norton Identity Protection	555	
40131	MASA Transportation Insurance	1,730	
40132	Vision	635	
	<b>Printing &amp; Mailing Services</b>		175
40210	Printing	150	
40214	Shipping charges	25	
	<b>Operating Supplies</b>		1,350
40220	Operating Supplies	1,350	
	<b>Subscription &amp; Data Purchases</b>		15,177
40231	Books, Publications, Subscriptions & Databases	15,177	
	<b>Travel Costs</b>		4,977
40320	Travel/Meals/Lodging	4,977	
	<b>Training &amp; Education</b>		18,960
40330	Training & Education	18,960	
	<b>Professional Services</b>		270,000
40530	Appraisal Services	270,000	
	<b>Other Services</b>		1,000
40310	Dues & Memberships	1,000	
<b>Total</b>		<b>\$ 1,399,513</b>	<b>\$ 1,399,513</b>



# PERSONAL PROPERTY APPRAISAL

Budget Category	2026 Proposed Budget	2025 Adopted Budget	\$ Change (2025-2026)	% Change (2025-2026)	% of Total Budget
Personnel Cost	780,411	717,005	63,406	100.00%	55.76%
Benefit Cost	307,463	302,215	5,248	100.00%	21.97%
Printing & Mailing Services	175	175	-	100.00%	0.01%
Operating Supplies	1,350	1,350	-	100.00%	0.10%
Subscriptions & Data Purchases	15,177	15,177	-	100.00%	1.08%
Training & Education	18,960	18,960	-	100.00%	1.35%
Travel Expenditures	4,977	4,977	-	100.00%	0.36%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	270,000	-	270,000	0.00%	19.29%
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	1,000	1,000	-	100.00%	0.07%
Capital Equipment	-	-	-	0.00%	0.00%
<b>Total</b>	<b>\$ 1,399,513</b>	<b>\$ 1,060,859</b>	<b>\$ 338,654</b>	<b>100.00%</b>	<b>100%</b>



**Budget by Category**

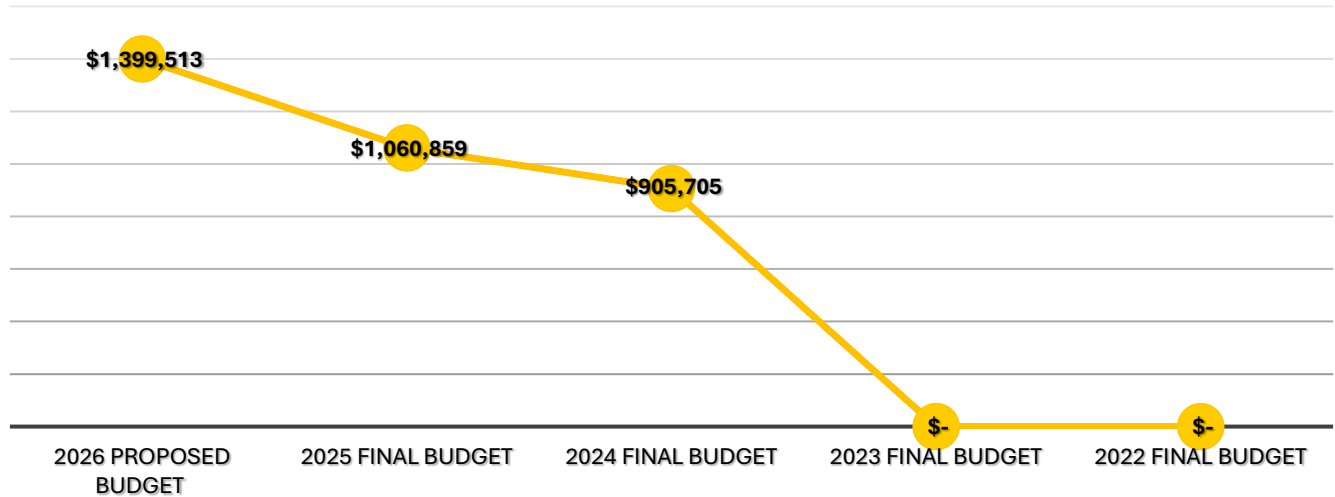




# PERSONAL PROPERTY APPRAISAL

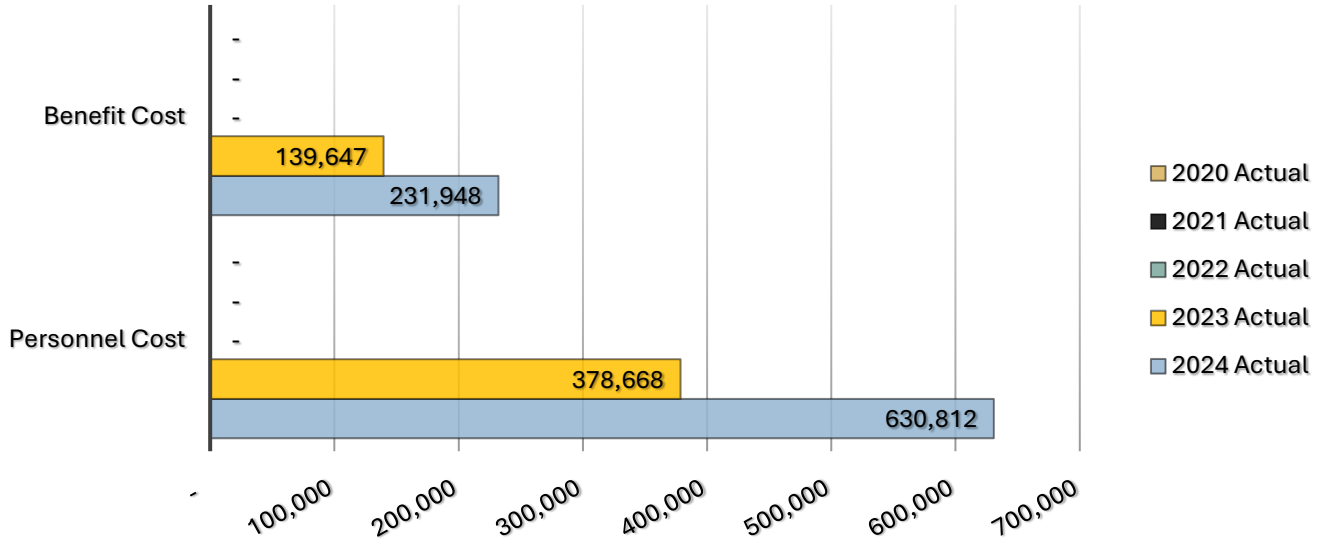
Budget Category	2026 Proposed Budget	2025 Final Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget
Personnel Cost	780,411	717,005	654,022	-	-
Benefit Cost	307,463	302,215	233,023	-	-
Printing & Mailing Services	175	175	50	-	-
Operating Supplies	1,350	1,350	500	-	-
Subscriptions & Data Purchases	15,177	15,177	14,610	-	-
Training & Education	18,960	18,960	1,000	-	-
Travel Expenditures	4,977	4,977	1,500	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	270,000	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	1,000	1,000	1,000	-	-
Capital Equipment	-	-	-	-	-
	<b>\$ 1,399,513</b>	<b>\$ 1,060,859</b>	<b>\$ 905,705</b>	<b>\$ -</b>	<b>\$ -</b>
\$ Increase from Previous Year	338,654	155,154	905,705	-	-
% Increase from Previous Year	31.9%	17.1%	0%	0%	0%

## BPP Budget History



# PERSONAL PROPERTY APPRAISAL

## Personnel & Benefits Historical Actuals

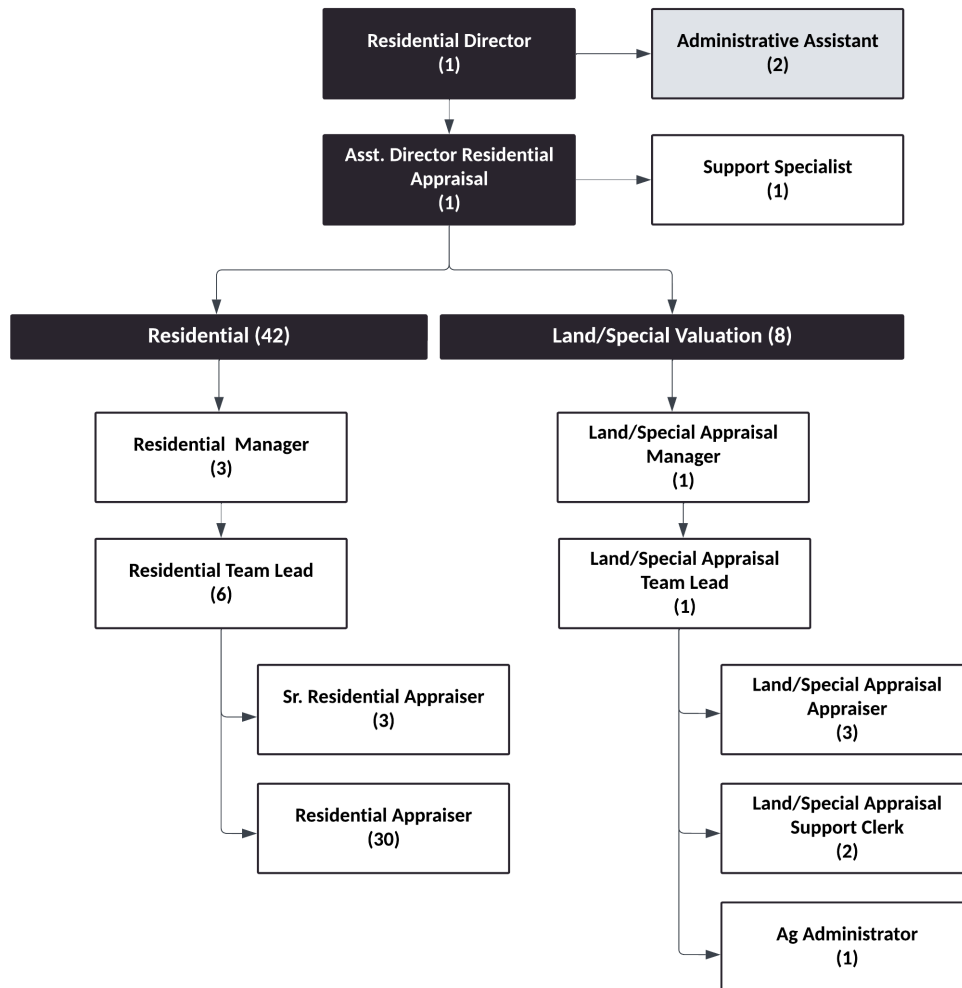


## Personnel Comparison

Position	2026 Budget	2025 Budget	Net Change
Director of BPP	1	1	-
Personal Property Team Lead	1	1	-
Sr. Personal Property Appraiser	1	1	-
Personal Property Appraiser	6	6	-
Administrative Assistant	1	1	-
<b>Total Net Change</b>	<b>10</b>	<b>10</b>	<b>-</b>



# RESIDENTIAL APPRAISAL



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Director of Residential Appraisal	1	20	\$ 124,821 - \$ 174,762	\$ 41,737 - \$ 45,701	\$ 8,400
Asst. Director Residential Appraisal	1	18	\$ 106,995 - \$ 149,802	\$ 38,762 - \$ 42,160	\$ 8,400
Residential Manager	3	15	\$ 89,232 - \$ 124,966	\$ 35,798 - \$ 38,637	\$ 8,400
Land/Special Appraisal Manager	1	15	\$ 89,232 - \$ 124,966	\$ 35,798 - \$ 38,637	\$ 8,400
Residential Team Lead	6	10	\$ 73,270 - \$ 102,600	\$ 33,135 - \$ 35,464	\$ 8,400
Land/Special Appraisal Team Lead	1	10	\$ 73,270 - \$ 102,600	\$ 33,135 - \$ 35,464	\$ 8,400
Sr. Residential Appraiser	3	7	\$ 62,451 - \$ 87,431	\$ 31,329 - \$ 33,312	\$ 8,400
Residential Appraiser	30	5	\$ 55,419 - \$ 77,613	\$ 30,156 - \$ 31,919	\$ 8,400
Land/Special Appraiser	3	5	\$ 55,419 - \$ 77,613	\$ 30,156 - \$ 31,919	\$ 8,400
Support Specialist	1	5	\$ 55,419 - \$ 77,613	\$ 30,156 - \$ 31,919	\$ -
Land/Special Appraisal Support Clerk	2	4	\$ 50,669 - \$ 70,936	\$ 29,363 - \$ 30,972	\$ -
Administrative Assistant	2	4	\$ 50,669 - \$ 70,936	\$ 29,363 - \$ 30,972	\$ -
Ag Administrator	1	3	\$ 49,162 - \$ 68,818	\$ 29,112 - \$ 30,671	\$ -



# RESIDENTIAL APPRAISAL

## 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.

## Goals & Objectives

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 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, which will allow the District to certify in a timely manner. This department values all land and builder's inventory, as well as places productivity values on properties.

Performance Measures/Indicators		2024 Actual	2025 Estimated	2026 Projected
Fieldwork	Total Field Cards	92,378	95,149	98,004
	New Construction added to Roll	3,321	3,487	3,661
	Number of Permits Processed	24,524	25,750	27,038
	Number of Sales Transactions	12,160	12,768	13,406
NOAV	Properties noticed by April 15	387,715	394,532	396,763
	Total noticed properties	404,402	406,734	409,034
	% noticed by April 15	96%	97%	97%
Special Valuation Applications		1,120	1,176	1,325
Informal Hearings		16,460	17,283	18,147
Formal Hearings		19,743	20,730	21,767



# RESIDENTIAL APPRAISAL

## Key Tasks and Deadlines

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



# RESIDENTIAL APPRAISAL

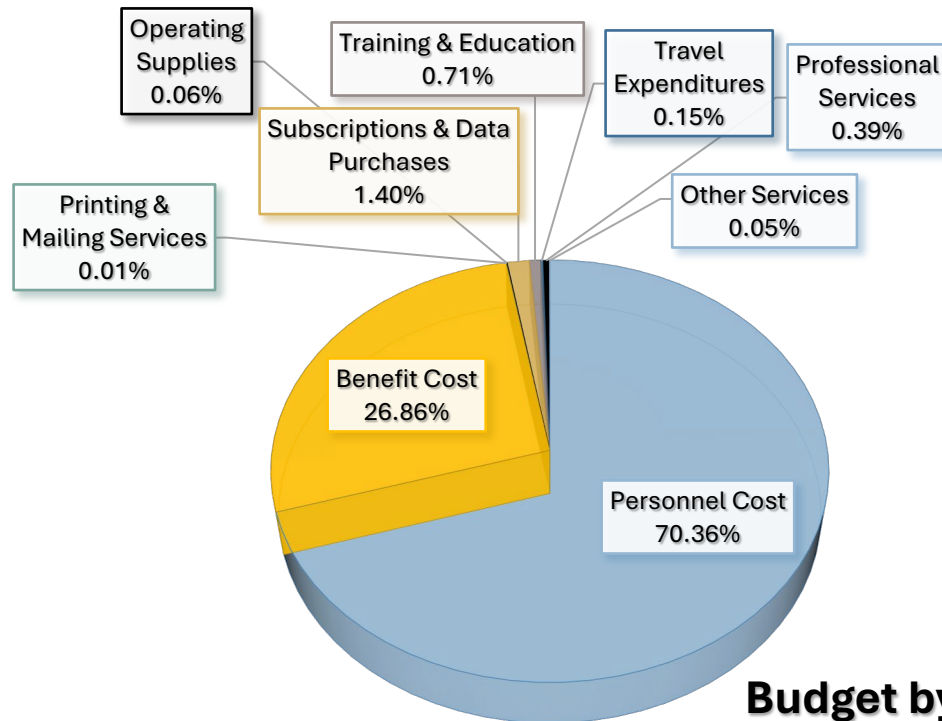
Residential Appraisal			
			Budget Category
GL Code	Description	GL Total	Total
	<b>Personnel Costs</b>		4,535,536
40101	Salaries	4,067,136	
40107	Overtime	40,000	
40119	Auto Allowance	428,400	
	<b>Benefit Costs</b>		1,731,543
40111	Retirement (TCDRS)	444,947	
40128	Retirement (401(a) Plan)	122,014	
40127	Deferred Compensation (457(b) match)	101,678	
40112	Health Insurance	913,176	
40113	Dental Insurance	22,694	
40114	Life Insurance	11,431	
40115	Disability Insurance	24,070	
40124	Long Term Care Insurance	16,500	
40110	Medicare	58,973	
40130	Norton Identity Protection	3,052	
40131	MASA Transportation Insurance	9,517	
40132	Vision	3,491	
	<b>Printing &amp; Mailing Services</b>		775
40210	Printing	750	
40214	Shipping charges	25	
	<b>Operating Supplies</b>		4,000
40220	Operating Supplies	4,000	
	<b>Subscription &amp; Data Purchases</b>		90,215
40231	Books, Publications, Subscriptions & Databases	90,215	
	<b>Training &amp; Education</b>		45,550
40330	Training & Education	45,550	
	<b>Travel Costs</b>		9,951
40320	Travel/Meals/Lodging	9,951	
	<b>Professional Services</b>		25,000
40530	Appraisal Services	25,000	
	<b>Other Services</b>		3,500
40310	Dues & Memberships	3,500	
<b>Total</b>		<b>\$ 6,446,070</b>	<b>\$ 6,446,070</b>





# RESIDENTIAL APPRAISAL

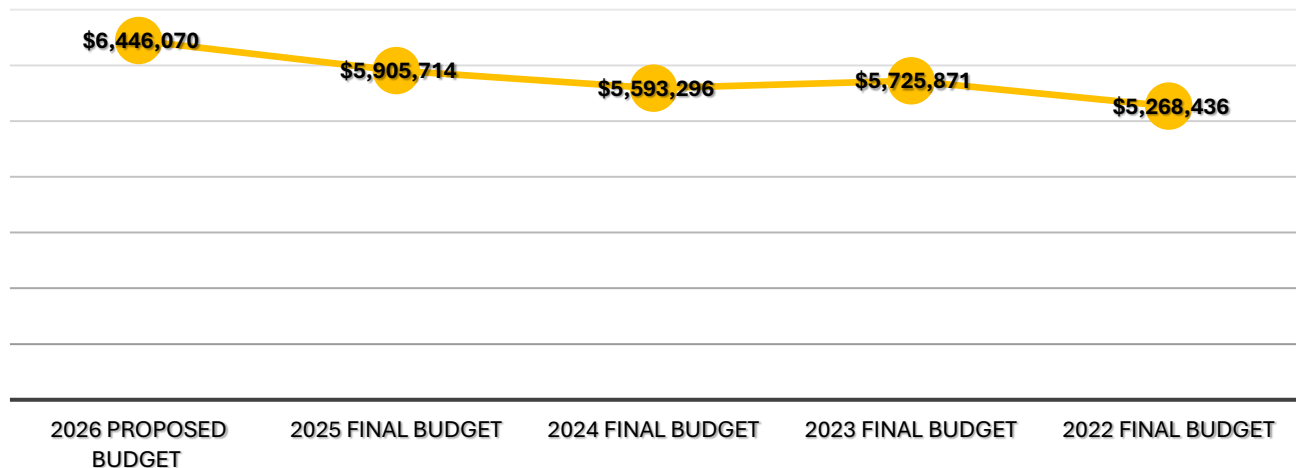
Budget Category	2026 Proposed Budget	2025 Adopted Budget	\$ Change (2025-2026)	% Change (2025-2026)	% of Total Budget
Personnel Cost	4,535,536	3,968,061	567,475	14.30%	70.36%
Benefit Cost	1,731,543	1,627,077	104,466	6.42%	26.86%
Printing & Mailing Services	775	775	-	0.00%	0.01%
Operating Supplies	4,000	8,985	(4,985)	-55.48%	0.06%
Subscriptions & Data Purchases	90,215	90,715	(500)	-0.55%	1.40%
Training & Education	45,550	45,550	-	0.00%	0.71%
Travel Expenditures	9,951	11,051	(1,100)	0.00%	0.15%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	25,000	150,000	(125,000)	0.00%	0.39%
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	3,500	-	0.00%	0.05%
Capital Equipment	-	-	-	0.00%	0.00%
<b>Total</b>	<b>\$ 6,446,070</b>	<b>\$ 5,905,714</b>	<b>\$ 540,356</b>	<b>9.15%</b>	<b>100%</b>



# RESIDENTIAL APPRAISAL

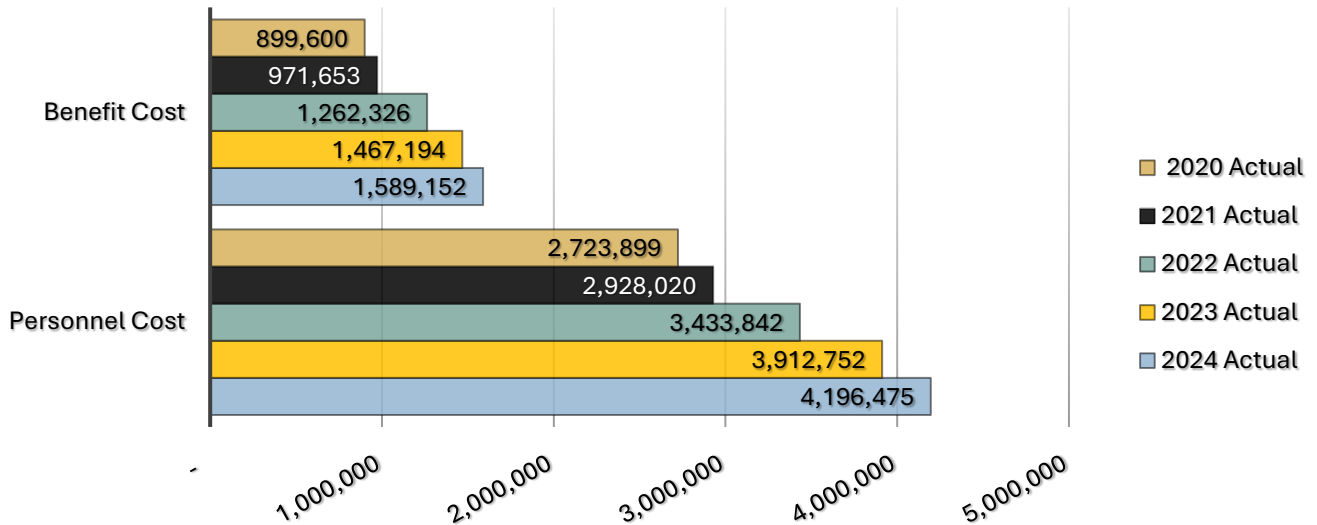
Budget Category	2026 Proposed Budget	2025 Final Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget
Personnel Cost	4,535,536	3,968,061	4,114,442	4,326,199	3,761,255
Benefit Cost	1,731,543	1,627,077	1,431,629	1,354,547	1,470,636
Printing & Mailing Services	775	775	500	900	500
Operating Supplies	4,000	8,985	3,000	3,000	3,000
Subscriptions & Data Purchases	90,215	90,715	5,225	10,225	2,725
Training & Education	45,550	45,550	35,000	27,500	27,500
Travel Expenditures	9,951	11,051	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	25,000	150,000	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	3,500	3,500	3,500	3,500	2,820
Capital Equipment	-	-	-	-	-
	<b>\$ 6,446,070</b>	<b>\$ 5,905,714</b>	<b>\$ 5,593,296</b>	<b>\$ 5,725,871</b>	<b>\$ 5,268,436</b>
\$ Increase from Previous Year	540,356	312,418	(132,575)	457,435	1,199,115
% Increase from Previous Year	9.15%	5.59%	-2.32%	8.68%	29.47%

## Residential Budget History



# RESIDENTIAL APPRAISAL

## Personnel & Benefits Historical Actuals



## Personnel Comparison

Position	2026 Budget	2025 Budget	Net Change
Director Residential Appraisal	1	1	-
Assistant Director Residential Appraisal	1	1	-
Residential Manager	3	3	-
Land/Special Appraisal Manager	1	2	(1)
Residential Team Lead	6	6	-
Land/Special Appraisal Team Lead	1	0	1
Sr. Residential Appraiser	3	0	3
Residential Appraiser	32	37	(5)
Land/Special Appraisal Appraiser	3	0	3
Support Specialist	1	0	1
Administrative Assistant	2	2	-
Ag Administrator	1	1	-
<b>Total Net Change</b>	<b>55</b>	<b>53</b>	<b>2</b>





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# **APPRAISAL REVIEW BOARD (ARB)**

Independent Review Body Appointed by District's Board of Directors  
(Not a TCAD Department)



# APPRAISAL REVIEW BOARD

When the Texas Legislature enacted the Texas Property Tax Code, legislators 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.

In Travis County, ARB members are appointed by the District's Board of Directors for two- year terms. At the end of their term, an 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 officers 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 the 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.

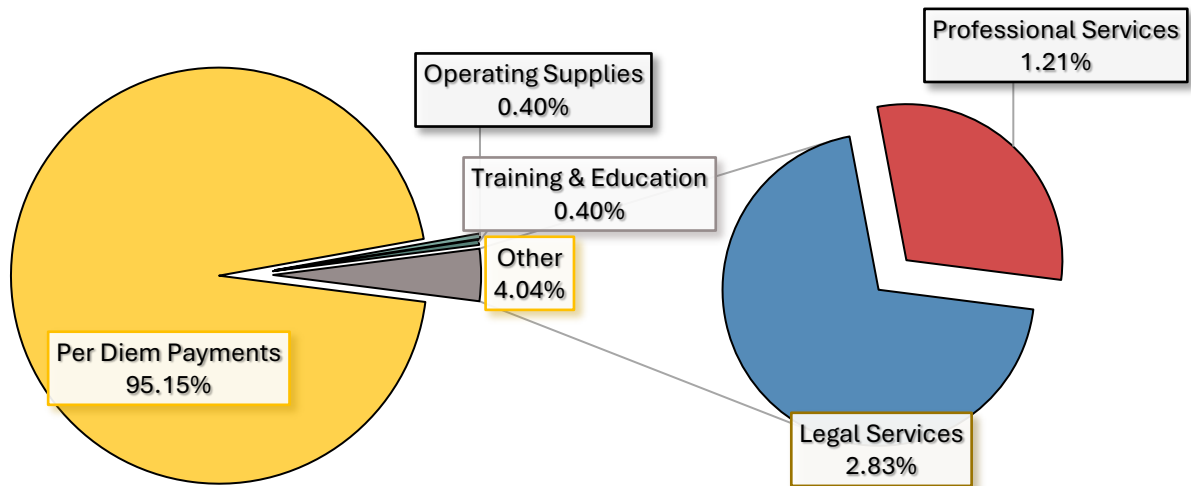
Appraisal Review Board (ARB)			
GL Code	Description	GL Total	Budget Category Total
	<b>Per Diem Expenditures</b>		1,178,125
40100	Per Diem Payments		
	Hearing Cost	1,044,625	
	Officer Non-hearing Pay	75,000	
	Committee Work	2,500	
	Pay during training	56,000	
	<b>Operating Supplies</b>		5,000
40220	Operating Supplies	5,000	
	<b>Training &amp; Education</b>		5,000
40330	Training & Education	5,000	
	<b>Legal Services</b>		35,000
40510	Attorney & Court Costs	35,000	
	<b>Professional Services</b>		15,000
40540	Advertising	15,000	
<b>Total</b>		<b>1,238,125</b>	<b>1,238,125</b>



# APPRAISAL REVIEW BOARD

Budget Category	2026 Proposed Budget	2025 Adopted Budget	\$ Change (2025-2026)	% Change (2025-2026)	% of Total Budget
Per Diem Payments	1,178,125	1,173,125	5,000	0.4%	95.2%
Operating Supplies	5,000	5,000	-	0.0%	0.4%
Training & Education	5,000	10,000	(5,000)	-50.0%	0.4%
Legal Services	35,000	35,000	-	0.0%	2.8%
Professional Services	15,000	-	15,000	100.0%	1.2%
	<b>1,238,125</b>	<b>1,223,125</b>	<b>15,000</b>	<b>50%</b>	<b>100.0%</b>

## Budget by Function



Budget Category	2026 Proposed Budget	2025 Final Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget
Per Diem Payments	1,178,125	1,173,125	1,173,125	1,071,995	1,580,425
Operating Supplies	5,000	5,000	5,000	5,000	5,000
Training & Education	5,000	10,000	10,000	10,000	10,000
Legal Services	35,000	35,000	35,000	35,000	35,000
Professional Services <sup>(1)</sup>	15,000	-	-	-	-
	<b>\$ 1,238,125</b>	<b>\$ 1,223,125</b>	<b>\$ 1,223,125</b>	<b>\$ 1,121,995</b>	<b>\$ 1,630,425</b>
\$ Increase from Previous Year	15,000	-	101,130	(508,430)	428,065
% Increase from Previous Year	1.23%	0.00%	9.01%	-31.18%	35.60%

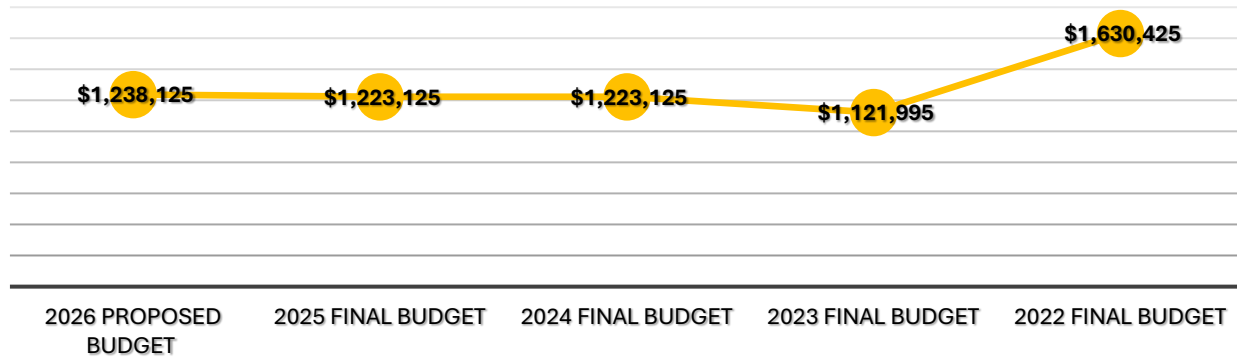
<sup>(1)</sup> FY 2026 ARB Advertising moved from the Administration Budget.



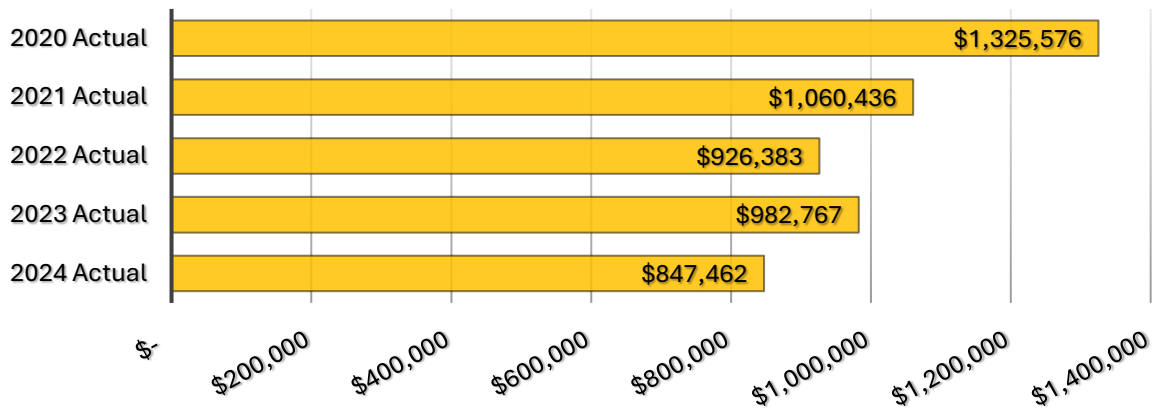


# APPRAISAL REVIEW BOARD

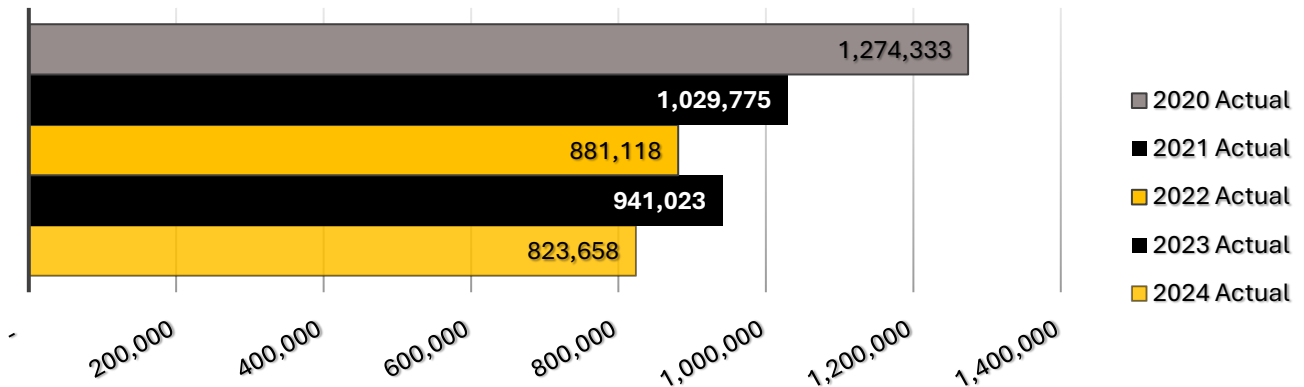
## ARB Budget History



## ARB Historical Expenditures



## ARB Historical Per Diem Payments



# **850 EAL HOLDING CORP.**

(Component Unit of the District)

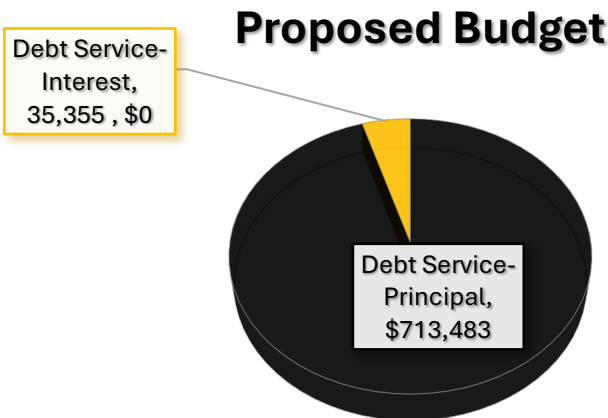


# 850 EAL HOLDING CORP.

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. Details of the District's debt can be found on the Debt Administration section of the budget on pages 72-76.

GL Code	Description	GL Total	Budget Category Total
	<b>Debt Administration</b>		748,838
40930	Debt Service- Principal	713,483	
40931	Debt Service- Interest	35,355	
	<b>Total</b>	<b>\$ 748,838</b>	<b>\$ 748,838</b>

Budget Category	2026 Proposed Budget	2025 Adopted Budget	\$ Change (2026- 2025)	% Change (2026-2025)	% of Total Budget
Debt Service- Principal	713,483	654,742	58,741	9.0%	95.3%
Debt Service- Interest	35,355	94,096	(58,741)	-62.4%	4.7%
	<b>\$ 748,838</b>	<b>\$ 748,838</b>	<b>\$ -</b>	<b>0.00%</b>	<b>100.00%</b>

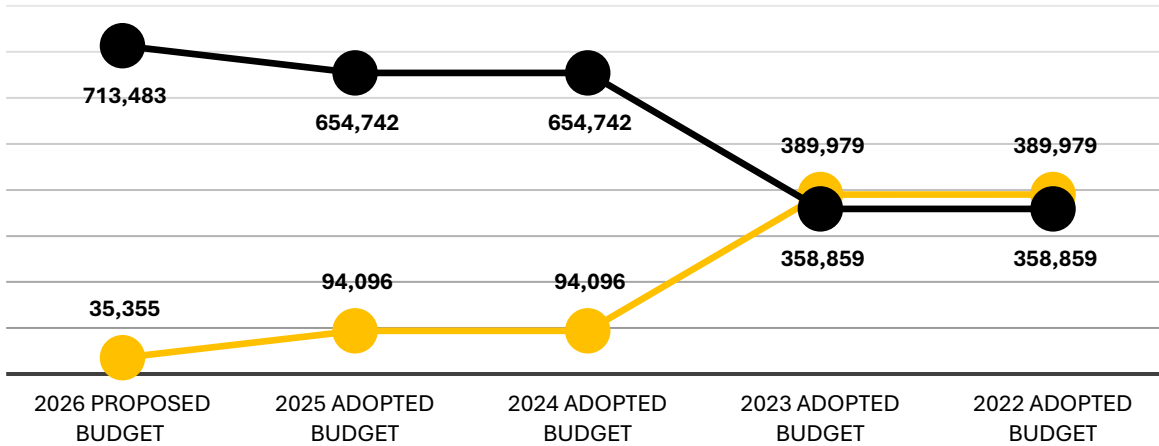


Budget Category	2026 Proposed Budget	2025 Adopted Budget	2024 Adopted Budget	2023 Adopted Budget	2022 Adopted Budget
Debt Service- Principal	713,483	654,742	654,742	358,859	358,859
Debt Service- Interest	35,355	94,096	94,096	389,979	389,979
	<b>\$ 748,838</b>	<b>\$ 748,838</b>	<b>\$ 748,838</b>	<b>\$ 748,838</b>	<b>\$ 748,838</b>
\$ Increase from Previous Year	-	-	-	-	-
% Increase from Previous Year	0.00%	0.00%	0.00%	0.00%	0.00%



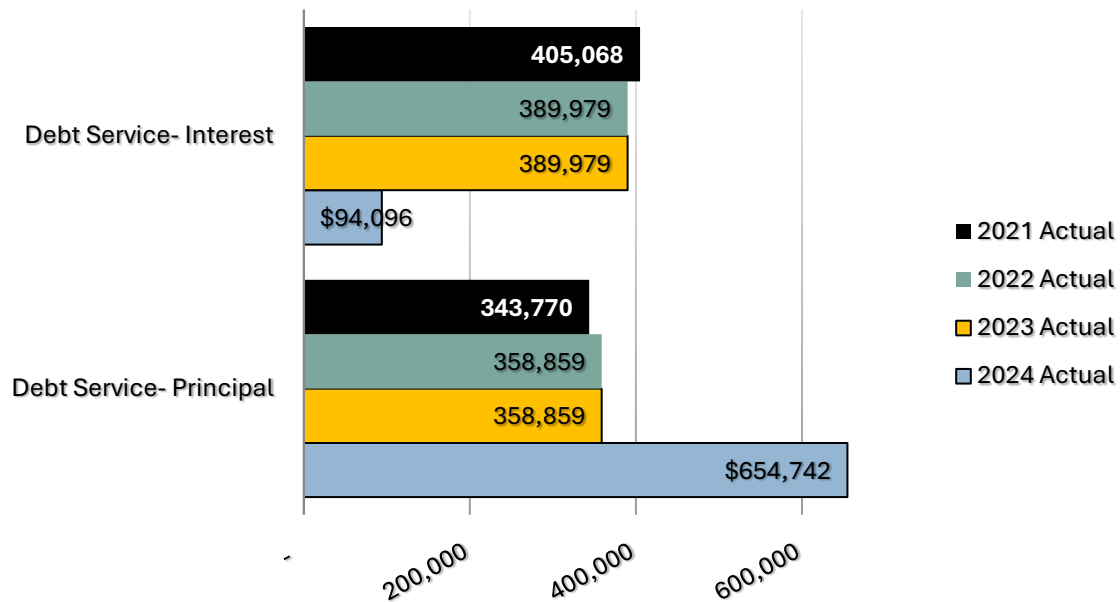
# 850 EAL HOLDING CORP.

## 850 EAL Holding Corp. Budget History



Budget Category	2024 Actual	2023 Actual	2022 Actual	2021 Actual
Debt Service- Principal	654,742	358,859	358,859	343,770
Debt Service- Interest	94,096	389,979	389,979	405,068
	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 748,838</u>

## Debt Administration Historical Actuals





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# STATISTICAL SECTION



*"Graffiti Bridge" by Brandon Bell via Getty Images*



# STATISTICAL SECTION

## Demographic & Economic Statistics

FY 2015-2024

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>
2015	1,148,867	68,576,470	59,691	31,205	322,198	3.3%
2016	1,178,949	70,785,189	60,041	32,111	344,028	3.4%
2017	1,206,333	78,515,971	65,086	33,155	364,452	2.9%
2018	1,231,806	85,814,637	69,666	34,800	377,747	2.9%
2019	1,256,776	90,944,757	72,364	35,942	388,236	2.6%
2020	1,290,188	93,496,867	72,468	38,256	418,412	6.2%
2021	1,302,956	105,788,160	81,191	41,867	539,768	3.6%
2022	1,318,775	115,407,527	87,511	36,791	623,721	2.8%
2023	1,336,643	122,664,922	91,771	30,580	580,137	3.4%
2024	1,355,887	Information Not Available		30,127	564,093	3.4%

**Sources:**

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

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





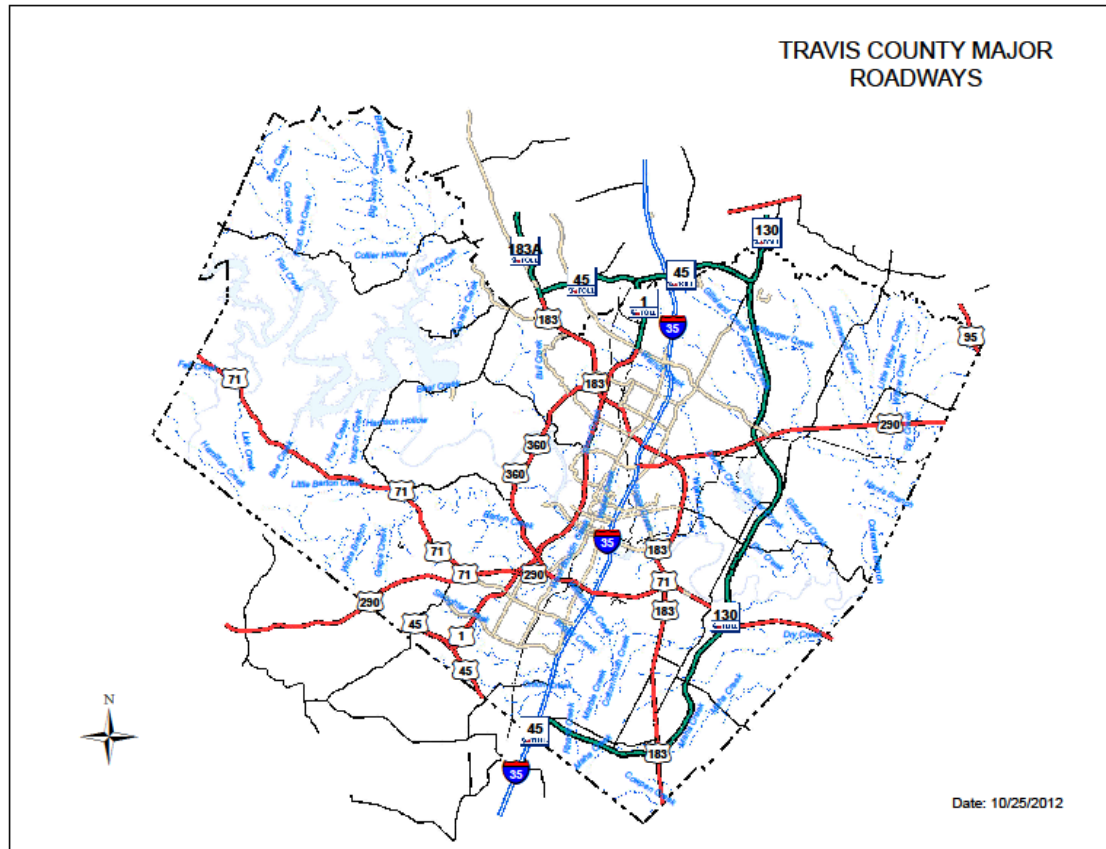
# STATISTICAL SECTION

## Travis County Demographics

2024

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	0.26971	0.03495	0.30466



### TRAVIS COUNTY DEMOGRAPHICS

Established:	January 25, 1840
County Seat:	Austin
2021 Population:	1,302,956
2024 Est Population:	1,355,887
Square Miles:	1,022
Jurisdictions:	15 Schools
	1 Junior College
	22 Cities
	116 Special Districts
	49 Other Entities



# STATISTICAL SECTION

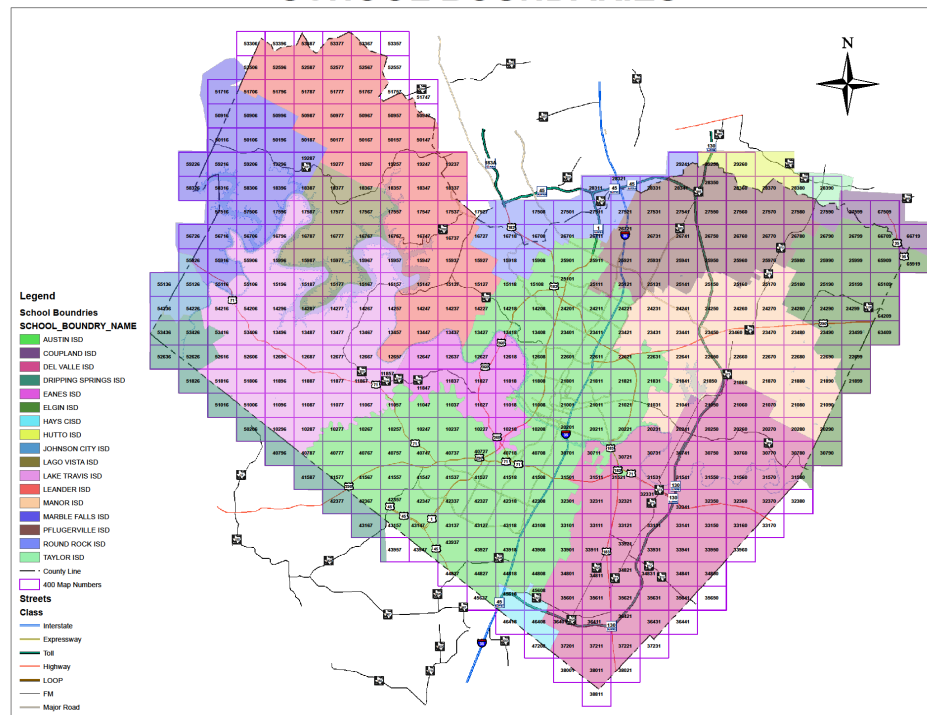
## Travis County School Districts

2024

Travis County has 6 school districts wholly contained within its boundaries and 9 school districts that 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	0.73650	0.12300	0.85950
1005	06	DEL VALLE ISD	0.67280	0.33000	1.00280
1006	07	LAKE TRAVIS ISD	0.74660	0.32750	1.07410
1007	08	EANES ISD	0.76800	0.12000	0.88800
1009	1A	HAYS CONSOLIDATED ISD	0.66920	0.48770	1.15690
1023	16	LAGO VISTA ISD	0.69920	0.32000	1.01920
1026	19	PFLUGERVILLE ISD	0.78920	0.32000	1.10920
1027	2A	ELGIN ISD	0.75750	0.46820	1.22570
1037	22	COUPLAND ISD	0.66920	0.50000	1.16920
1042	3A	MARBLE FALLS ISD	0.67250	0.21530	0.88780
1053	34	MANOR ISD	0.69160	0.39450	1.08610
1057	38	DRIPPING SPRINGS ISD	0.75750	0.35000	1.10750
1059	4A	JOHNSON CITY ISD	0.66920	0.19390	0.86310
1072	5A	ROUND ROCK ISD	0.72100	0.19800	0.91900
1098	69	LEANDER ISD	0.77870	0.33000	1.10870

## SCHOOL BOUNDARIES



# STATISTICAL SECTION

## Travis County Cities

2024

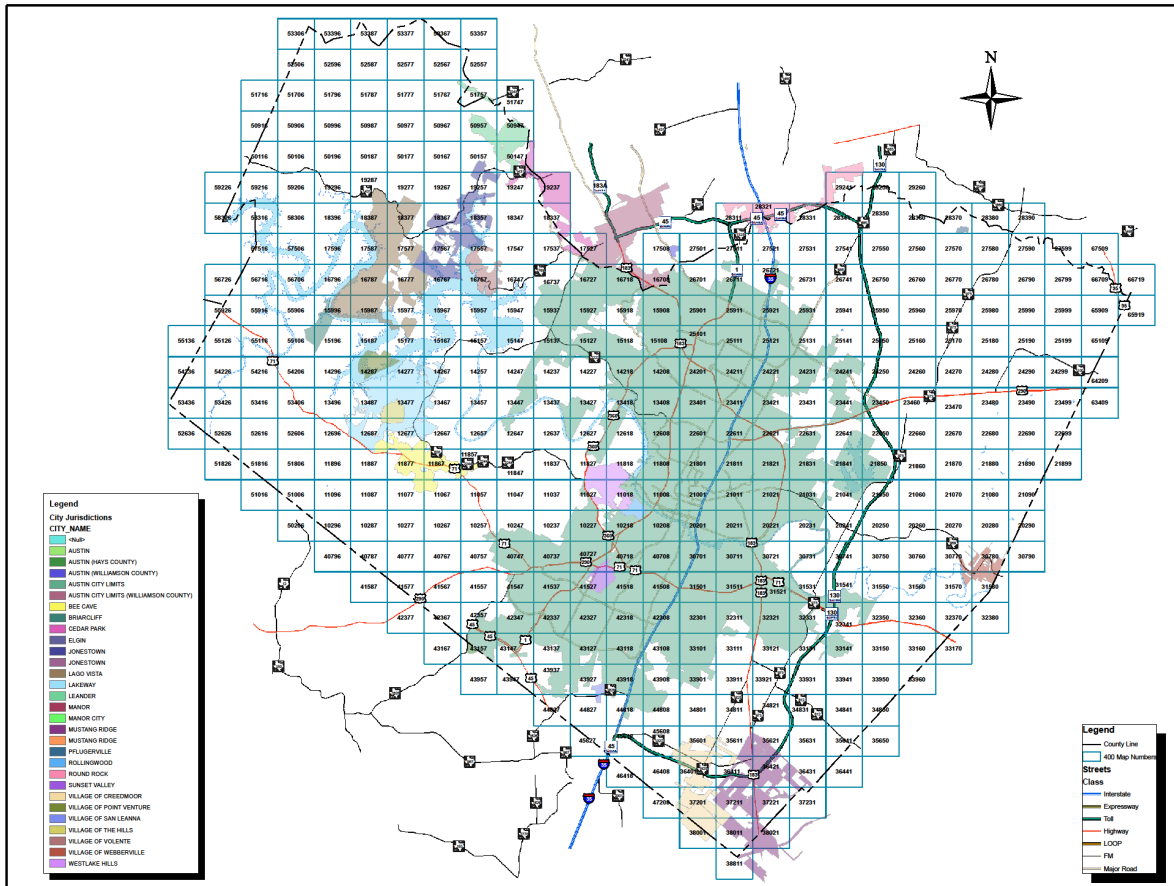
Travis County has 21 cities within its boundaries, including the state capital of Austin. Austin is the fourth-largest city in the state and the eleventh-largest city in the United States. Residents of the area represent a diverse mix of government employees, college students and staff, musicians, high-tech 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	0.35770	0.08810	0.44580
1004	05	CITY OF MANOR	0.48020	0.19870	0.67890
1008	09	CITY OF WEST LAKE HILLS	0.11780	0.06080	0.17860
1018	11	CITY OF ROLLINGWOOD	0.09660	0.09510	0.19170
1019	12	VILLAGE OF SAN LEANNA	0.24980	-	0.24980
1031	2F	CITY OF ROUND ROCK	0.23852	0.10348	0.34200
1035	20	CITY OF PFLUGERVILLE	0.24850	0.28770	0.53620
1036	21	CITY OF LAKEWAY	0.10450	0.03950	0.14400
1046	3F	CITY OF CEDAR PARK	0.19437	0.17563	0.37000
1065	40	CITY OF CREEDMOOR	0.45000	-	0.45000
1071	49	CITY OF LAGO VISTA	0.29890	0.11500	0.41390
1075	5F	CITY OF ELGIN	0.36327	0.13497	0.49824
1076	5G	VILLAGE OF VOLENTE	0.07230	-	0.07230
1077	5H	VILLAGE OF WEBBERVILLE	0.05850	0.11150	0.17000
1078	50	CITY OF JONESTOWN	0.33430	0.05620	0.39050
1083	55	VILLAGE OF BRIARCLIFF	0.04150	0.02650	0.06800
1090	6F	CITY OF LEANDER	0.26286	0.15443	0.41728
1096	61	CITY OF MUSTANG RIDGE	0.25150	0.01370	0.26520
1102	7E	VILLAGE OF THE HILLS	0.07500	0.02500	0.10000
1103	7F	VILLAGE OF POINT VENTURE	0.08583	-	0.08583
1122	83	CITY OF BEE CAVE	-	0.02000	0.02000



# STATISTICAL SECTION

## CITY BOUNDARIES

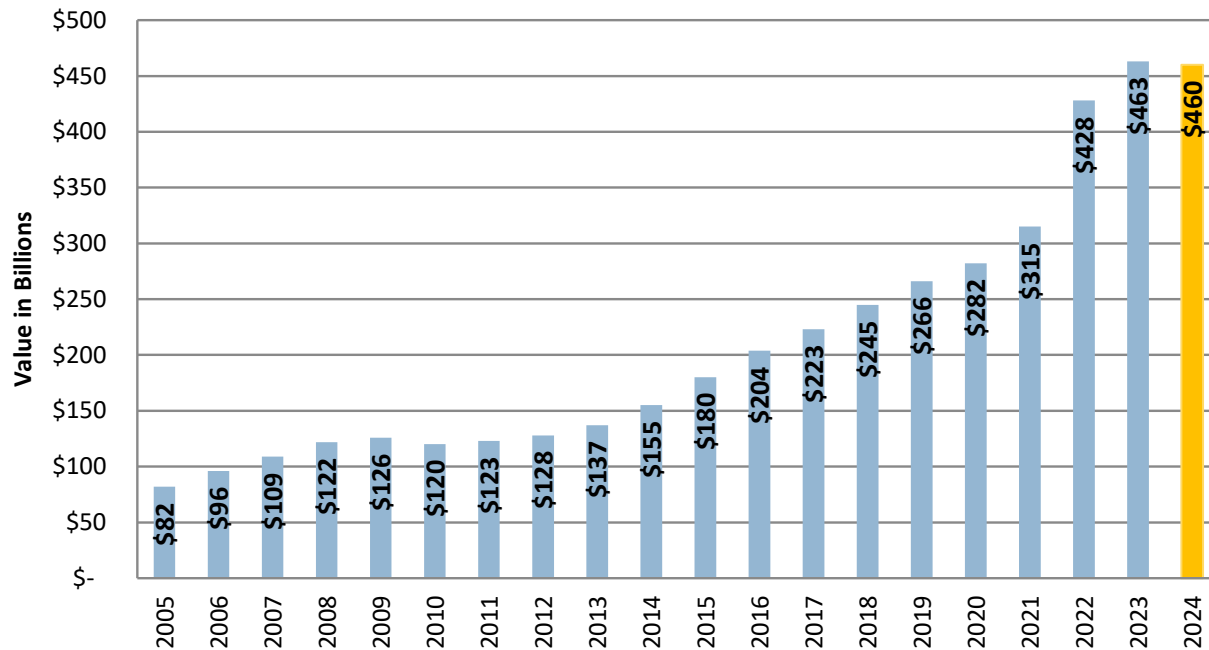


# STATISTICAL SECTION

## 20-Year History of Appraisal Roll Values

2024 marked the end of a thirteen-year streak of appraisal roll growth.

Year	Total Appraisal Roll	Appraisal Roll in Billions	Change from Prior Year	Percent Change
2004	\$ 77,780,497,021	\$ 78	\$ 1,312,197,337	1.72%
2005	\$ 82,376,017,030	\$ 82	\$ 4,595,520,009	5.91%
2006	\$ 95,938,443,366	\$ 96	\$ 13,562,426,336	16.46%
2007	\$ 108,849,163,598	\$ 109	\$ 12,910,720,232	13.46%
2008	\$ 121,880,175,682	\$ 122	\$ 13,031,012,084	11.97%
2009	\$ 125,920,708,866	\$ 126	\$ 4,040,533,184	3.32%
2010	\$ 120,247,416,959	\$ 120	\$ (5,673,291,907)	-4.51%
2011	\$ 123,196,201,548	\$ 123	\$ 2,948,784,589	2.45%
2012	\$ 128,176,409,480	\$ 128	\$ 4,980,207,932	4.04%
2013	\$ 136,609,794,659	\$ 137	\$ 8,433,385,179	6.58%
2014	\$ 154,513,882,900	\$ 155	\$ 17,904,088,241	13.11%
2015	\$ 179,776,622,324	\$ 180	\$ 25,262,739,424	16.35%
2016	\$ 203,900,582,596	\$ 204	\$ 24,123,960,272	13.42%
2017	\$ 223,147,520,227	\$ 223	\$ 19,246,937,631	9.44%
2018	\$ 245,338,206,315	\$ 245	\$ 22,190,686,088	9.94%
2019	\$ 266,184,989,892	\$ 266	\$ 20,846,783,577	8.50%
2020	\$ 281,851,353,216	\$ 282	\$ 15,666,363,324	5.89%
2021	\$ 314,594,449,350	\$ 315	\$ 32,743,096,134	11.62%
2022	\$ 428,452,895,722	\$ 428	\$ 113,858,446,372	36.19%
2023	\$ 463,332,450,474	\$ 463	\$ 34,879,554,752	8.14%
2024	\$ 460,159,726,555	\$ 460	\$ (3,172,723,919)	-0.68%



# STATISTICAL SECTION

## ALL JURISDICTION 2024 CERTIFIED VALUES

EntityID	Entity_Name	Entity_Type	Total Market	Total Taxable
1138	ACC DIST - WMSN CO	Junior College	\$ 140,214	\$ 140,214
1864723	ALTESSA MUD	MUD	\$ 17,353,170	\$ 15,822,055
1439214	ANDERSON MILL LIMITED DISTRICT	MUD	\$ 27,876,407	\$ 22,388,223
1097	AUSTIN COMM COLL DIST	Junior College	\$376,274,318,817	\$295,725,057,273
1895742	AUSTIN DOWNTOWN PUBLIC IMPROVE	Public Improvement District	\$ 21,754,946,210	\$ 16,781,935,510
1001	AUSTIN ISD	School	\$268,000,677,069	\$198,581,417,707
1125	AUSTIN MUD NO 2	MUD	\$ 1,810	\$ -
1895743	BACKYARD PID	Public Improvement District	\$ 7,989,742	\$ 7,606,998
1364190	BASTROP-TRAVIS COUNTIES ESD NO 1	Emergency	\$ 830,530,928	\$ 632,479,659
1890601	BELLA FORTUNA PID	Public Improvement District	\$ 76,175,719	\$ 70,059,613
1329420	BELVEDERE MUD	MUD	\$ 469,324,532	\$ 411,682,270
1895762	BLUE GOOSE ROAD DISANNEXED	Other	\$ 3,658,425	\$ 3,610,544
1895751	BRIARWOOD MUD	MUD	\$ 15,218,952	\$ 9,599,990
1895756	CENTEX DRAINAGE DISTRICT	Water	\$ 342,622	\$ 1,620
1002	CITY OF AUSTIN	City	\$312,676,446,085	\$223,502,530,798
1122	CITY OF BEE CAVE	City	\$ 4,208,887,147	\$ 3,216,076,835
1046	CITY OF CEDAR PARK	City	\$ 2,068,175,593	\$ 1,737,295,460
1065	CITY OF CREEDMOOR	City	\$ 332,115,380	\$ 207,203,184
1075	CITY OF ELGIN	City	\$ 483,101,977	\$ 371,959,038
1078	CITY OF JONESTOWN	City	\$ 1,557,990,425	\$ 1,133,519,613
1071	CITY OF LAGO VISTA	City	\$ 3,240,995,998	\$ 2,489,545,197
1036	CITY OF LAKEWAY	City	\$ 9,522,405,936	\$ 8,297,312,166
1090	CITY OF LEANDER	City	\$ 3,932,844,663	\$ 3,365,009,637
1004	CITY OF MANOR	City	\$ 2,872,104,977	\$ 2,422,555,179
1096	CITY OF MUSTANG RIDGE	City	\$ 444,381,069	\$ 296,547,351
1035	CITY OF PFLUGERVILLE	City	\$ 14,636,087,240	\$ 11,946,759,529
1018	CITY OF ROLLINGWOOD	City	\$ 1,829,261,183	\$ 1,566,168,934
1031	CITY OF ROUND ROCK	City	\$ 888,357,719	\$ 744,764,750
1020	CITY OF SUNSET VALLEY	City	\$ 744,249,415	\$ 532,412,367
1008	CITY OF WEST LAKE HILLS	City	\$ 3,810,847,452	\$ 3,323,665,178
1895752	COLONY PARK SUSTAINABLE COMMUNITY	TIF Zone	\$ 9,307,799	\$ -
1876898	COLORADO RIVER PROJECT REINVESTMENT ZONE	TIF Zone	\$ 3,355,693,452	\$ 3,354,222,404
1015	COTTONWD CREEK MUD NO 1	MUD	\$ 549,314,875	\$ 515,098,486
1037	COUPLAND ISD	School	\$ 130,826,928	\$ 10,558,328
1016	CYPRESS RANCH WCID NO 1	Water	\$ 323,244,677	\$ 294,140,311
1005	DEL VALLE ISD	School	\$ 27,608,894,301	\$ 20,419,517,202
1057	DRIPPING SPRINGS ISD	School	\$ 333,966,659	\$ 27,005,679
1895759	DURANGO PID (IMP AREA #1)	Public Improvement District	\$ 5,636,001	\$ 5,636,001
1049	E SIXTH ST PUB IMP DIST	Public Improvement District	\$ 625,860,260	\$ 619,722,024
1007	EANES ISD	School	\$ 29,378,071,396	\$ 23,566,030,472
1027	ELGIN ISD	School	\$ 2,172,669,605	\$ 988,465,236
1559173	ELGIN TIRZ #1	TIF Zone	\$ 7,861,291	\$ 7,841,134
1895745	ENTRADA GLEN PID	Public Improvement District	\$ 89,903,267	\$ 84,882,212
1671480	ESTANCIA HILL COUNTRY PID	Public Improvement District	\$ 527,096,121	\$ 468,631,593
1009	HAYS CONSOLIDATED ISD	School	\$ 529,529,563	\$ 242,945,564
1675215	HOMESTEAD PRESERVATION REINVESTMENT ZONE 1	TIF Zone	\$ 12,133,658,489	\$ 9,061,360,013
1039	HURST CREEK MUD	MUD	\$ 1,126,584,123	\$ 778,956,225



# STATISTICAL SECTION

EntityID	Entity_Name	Entity_Type	Total Market	Total Taxable
1607165	INDIAN HILLS PID	Public Improvement District	\$ 21,528,977	\$ 11,841,701
1059	JOHNSON CITY ISD	School	\$ 209,586,649	\$ 24,049,576
1306817	KELLY LANE WCID NO 1	Water	\$ 412,709,542	\$ 366,481,968
1306818	KELLY LANE WCID NO 2	Water	\$ 341,348,744	\$ 306,480,240
1023	LAGO VISTA ISD	School	\$ 6,038,126,297	\$ 3,932,825,113
1814277	LAGOS PID	Public Improvement District	\$ 154,532,854	\$ 142,908,555
1895746	LAGOS PID IMPROVEMENT AREA #1	Public Improvement District	\$ 79,124,149	\$ 74,595,480
1761821	LAKE POINTE MUD	MUD	\$ 942,718,492	\$ 820,092,920
1006	LAKE TRAVIS ISD	School	\$ 31,101,395,411	\$ 20,538,439,179
1332603	LAKESIDE MUD NO 3	MUD	\$ 397,163,695	\$ 349,848,508
1875672	LAKESIDE MUD NO 5	MUD	\$ 106,935,463	\$ 81,016,015
1131	LAKESIDE WCID NO 1	Water	\$ 273,933,755	\$ 244,690,601
1134	LAKESIDE WCID NO 2A	MUD	\$ 382,530,337	\$ 333,668,369
1135	LAKESIDE WCID NO 2B	Water	\$ 244,582,419	\$ 212,235,420
1136	LAKESIDE WCID NO 2C	Water	\$ 627,878,946	\$ 531,787,229
1137	LAKESIDE WCID NO 2D	Water	\$ 468,631,306	\$ 422,464,152
1040	LAKEWAY MUD	MUD	\$ 2,259,334,994	\$ 2,048,495,759
1397701	LAZY NINE MUD NO 1A	MUD	\$ 227,818,579	\$ 214,233,377
1397702	LAZY NINE MUD NO 1B	MUD	\$ 1,138,773,109	\$ 1,049,465,317
1397703	LAZY NINE MUD NO 1C	MUD	\$ 208,935	\$ 1,313
1397704	LAZY NINE MUD NO 1D	MUD	\$ 8,652	\$ 1,029
1397705	LAZY NINE MUD NO 1E	MUD	\$ 25,600,363	\$ 40,047
1098	LEANDER ISD	School	\$ 22,672,367,752	\$ 16,353,568,475
1599645	LONE STAR RAIL DISTRICT	TIF Zone	\$ 8,438,365,153	\$ 7,986,413,589
1895758	LONGVIEW 71 PID IMPROVEMENT AREA #1	Public Improvement District	\$ 8,019,544	\$ 6,542,604
1895761	LOST CREEK DISANNEXED	Other	\$ 1,571,741,916	\$ 1,393,626,418
1685385	LOST CREEK LIMITED DISTRICT	MUD	\$ 1,748,361,151	\$ 1,563,966,671
1890621	MANOR HEIGHTS PID (IMP AREA #1	Public Improvement District	\$ 96,345,609	\$ 95,115,946
1890633	MANOR HEIGHTS PID (IMP AREA #2	Public Improvement District	\$ 61,473,905	\$ 58,116,157
1895754	MANOR HEIGHTS PID (IMP AREA #3)	Public Improvement District	\$ 72,180,913	\$ 69,695,821
1890652	MANOR HEIGHTS PID (MIA)	Public Improvement District	\$ 73,599,246	\$ 68,029,669
1838707	MANOR HEIGHTS TIRZ	TIF Zone	\$ 231,496,714	\$ 221,341,010
1053	MANOR ISD	School	\$ 17,466,981,484	\$ 11,799,901,032
1042	MARBLE FALLS ISD	School	\$ 2,111,021,178	\$ 1,134,725,245
1895747	MARTIN TRACT PID	Public Improvement District	\$ 7,476,945	\$ 7,374,496
1099	MOORES CROSSING MUD	MUD	\$ 400,269,908	\$ 297,073,243
1127	NE TCRD DIST NO 4 (WELLS PT)	Road	\$ 686,165,969	\$ 619,803,054
1111	NE TRAVIS CO ROAD DIST NO 2	Road	\$ 2,416,521,543	\$ 2,086,101,903
1033	NE TRAVIS CO UTILITY DIST	MUD	\$ 536,544,395	\$ 493,233,268
1879798	NEW SWEDEN MUD NO 1	MUD	\$ 20,398,696	\$ 348,402
1396104	NORTH AUSTIN MUD NO 1	MUD	\$ 209,344,516	\$ 184,915,904
1123	NORTHTOWN MUD	MUD	\$ 1,740,727,704	\$ 1,422,115,235
1109	NW TCRD NO 2 TWN CTR	Road	\$ 6,982,910	\$ 6,982,910
1636256	ONION CREEK METRO PARK DIST	Other	\$ 497,625,562	\$ 303,179,465
1026	PFLUGERVILLE ISD	School	\$ 37,059,879,910	\$ 27,140,343,246
1672423	PILOT KNOB MUD NO 1	MUD	\$ 9,529,998	\$ 3,201,328
1604242	PILOT KNOB MUD NO 2	MUD	\$ 309,430,066	\$ 288,245,963





# STATISTICAL SECTION

EntityID	Entity_Name	Entity_Type	Total Market	Total Taxable
1597862	PILOT KNOB MUD NO 3	MUD	\$ 864,766,009	\$ 814,537,289
1597864	PILOT KNOB MUD NO 4	MUD	\$ 12,726,850	\$ 6,050,078
1636020	PILOT KNOB MUD NO 5	MUD	\$ 20,260,950	\$ 17,365,718
1332144	PRESIDENTIAL GLEN MUD	MUD	\$ 504,268,790	\$ 475,821,681
1506857	REINVESTMENT ZONE # 1 CITY OF PFLUG	TIF Zone	\$ 1,676,066,217	\$ 1,265,527,782
1895763	RIVER PLACE DISANNEXED	Other	\$ 3,119,044	\$ 4,000
1761831	RIVER PLACE LIMITED DISTRICT	MUD	\$ 1,277,714,656	\$ 1,025,553,812
1318757	RMMA REUSE & REDEVELOPMENT	TIF Zone	\$ 3,703,261,902	\$ 2,942,055,588
1116	RNCH @ CYPRSS CRK MUD 1	MUD	\$ 182,471,784	\$ 164,123,699
1857921	ROSE HILL PID	Public Improvement District	\$ 382,059,588	\$ 354,248,571
1072	ROUND ROCK ISD	School	\$ 15,686,749,146	\$ 12,681,761,321
1607163	SEAHOLM TIF	TIF Zone	\$ 447,832,229	\$ 423,669,504
1074	SENNA HILLS MUD	MUD	\$ 529,859,279	\$ 463,876,283
1052	SHADY HOLLOW MUD	MUD	\$ 635,499,760	\$ 596,641,035
1895750	SOUTH CENTRAL WATERFRONT OVERL	TIF Zone	\$ 1,228,594,926	\$ 1,079,829,967
1676767	SOUTH CONGRESS PID	Public Improvement District	\$ 210,968,342	\$ 173,624,598
1558193	SOUTHEAST TRAVIS CO MUD NO 1	MUD	\$ 145,090,628	\$ 140,518,896
1558195	SOUTHEAST TRAVIS CO MUD NO 2	MUD	\$ 10,353,012	\$ 10,353,012
1636027	SOUTHEAST TRAVIS CO MUD NO 3	MUD	\$ 12,269,761	\$ 12,269,761
1636028	SOUTHEAST TRAVIS CO MUD NO 4	MUD	\$ 16,449,152	\$ 8,314,882
1895744	SPANISH OAKS PID	Public Improvement District	\$ 16,850,060	\$ 10,527,647
1373279	SUNFIELD MUD NO 1	MUD	\$ 16,769,052	\$ 16,479,464
1373280	SUNFIELD MUD NO 2	MUD	\$ 16,228,648	\$ 140,181
1373281	SUNFIELD MUD NO 3	MUD	\$ 2,214,895	\$ 5,473
1082	SW TRAVIS CO RD DIST NO 1	Road	\$ 150,861,831	\$ 143,558,946
1013	TANGLEWD FOREST LTD DIST	MUD	\$ 780,417,679	\$ 669,048,622
1772331	TESSERA ON LAKE TRAVIS PID (IMP AREA #1)	Public Improvement District	\$ 164,842,088	\$ 147,928,110
1772333	TESSERA ON LAKE TRAVIS PID (IMP AREA #2)	Public Improvement District	\$ 133,768,968	\$ 122,118,470
1895753	TESSERA ON LAKE TRAVIS PID (IMP AREA #3)	Public Improvement District	\$ 16,196,295	\$ 14,825,302
1698761	TESSERA ON LAKE TRAVIS PID (MIA)	Public Improvement District	\$ 26,130,073	\$ 24,723,511
1895757	THE GROVE AT MUSTANG RIDGE PID	Public Improvement District	\$ 1,278,217	\$ 1,195,910
1014	TRAVIS CO BCCP	MUD	\$ 21,865,512,197	\$ 15,949,737,905
1389381	TRAVIS CO BEE CAVE ROAD DIST NO 1	Road	\$ 403,008,434	\$ 390,381,094
1066	TRAVIS CO ESD NO 1	Emergency	\$ 9,564,715,677	\$ 6,869,665,603
1086	TRAVIS CO ESD NO 10	Emergency	\$ 4,502,850,835	\$ 3,595,149,146
1079	TRAVIS CO ESD NO 11	Emergency	\$ 7,200,644,470	\$ 4,902,008,359
1108	TRAVIS CO ESD NO 12	Emergency	\$ 9,008,774,245	\$ 6,477,175,562
1332608	TRAVIS CO ESD NO 13	Emergency	\$ 983,594,329	\$ 317,294,794
1107	TRAVIS CO ESD NO 14	Emergency	\$ 1,380,014,959	\$ 1,008,037,802
1727173	TRAVIS CO ESD NO 15	Emergency	\$ 7,217,199,002	\$ 4,893,836,468
1807956	TRAVIS CO ESD NO 16	Emergency	\$ 5,640,959,299	\$ 4,070,248,146
1891104	TRAVIS CO ESD NO 17	Emergency	\$ 7,796,514,989	\$ 6,962,048,275
1129	TRAVIS CO ESD NO 2	Emergency	\$ 29,329,284,293	\$ 24,291,635,183
1011	TRAVIS CO ESD NO 3	Emergency	\$ 7,963,596,569	\$ 5,959,663,222
1085	TRAVIS CO ESD NO 4	Emergency	\$ 12,002,065,649	\$ 9,602,523,275
1084	TRAVIS CO ESD NO 5	Emergency	\$ 3,754,128,258	\$ 3,110,202,873
1080	TRAVIS CO ESD NO 6	Emergency	\$ 32,475,434,148	\$ 26,888,508,818



# STATISTICAL SECTION

EntityID	Entity_Name	Entity_Type	Total Market	Total Taxable
1010	TRAVIS CO ESD NO 7	Emergency	\$ 9,560,145,921	\$ 6,861,028,818
1112	TRAVIS CO ESD NO 8	Emergency	\$ 6,666,861,372	\$ 4,993,338,655
1058	TRAVIS CO ESD NO 9	Emergency	\$ 14,198,948,772	\$ 12,061,887,864
1635977	TRAVIS CO IMPROVEMENT DIST NO 1	Public Improvement District	\$ 74,060,031	\$ 9,075,262
1062	TRAVIS CO MUD NO 10	MUD	\$ 334,898,116	\$ 239,626,184
1274977	TRAVIS CO MUD NO 11	MUD	\$ 565,980,558	\$ 511,927,201
1274978	TRAVIS CO MUD NO 12	MUD	\$ 626,993,223	\$ 571,355,618
1274981	TRAVIS CO MUD NO 13	MUD	\$ 847,632,119	\$ 772,831,261
1047	TRAVIS CO MUD NO 14	MUD	\$ 296,946,322	\$ 287,154,863
1091	TRAVIS CO MUD NO 15	MUD	\$ 1,090,106,752	\$ 837,878,274
1396736	TRAVIS CO MUD NO 16	MUD	\$ 396,131,603	\$ 338,612,168
1574082	TRAVIS CO MUD NO 17	MUD	\$ 580,917,090	\$ 539,988,932
1574543	TRAVIS CO MUD NO 18	MUD	\$ 413,645,985	\$ 372,918,895
1727347	TRAVIS CO MUD NO 19	MUD	\$ 329,279,878	\$ 301,969,496
1106	TRAVIS CO MUD NO 2	MUD	\$ 547,309,084	\$ 485,485,438
1727348	TRAVIS CO MUD NO 20	MUD	\$ 456,566,762	\$ 428,133,582
1574074	TRAVIS CO MUD NO 21	MUD	\$ 934,689,291	\$ 828,441,433
1729857	TRAVIS CO MUD NO 22	MUD	\$ 342,776,592	\$ 302,210,952
1720114	TRAVIS CO MUD NO 23	MUD	\$ 603,027,873	\$ 559,340,813
1720115	TRAVIS CO MUD NO 24	MUD	\$ 30,270,723	\$ 2,833,507
1807970	TRAVIS CO MUD NO 25	MUD	\$ 18,964,001	\$ 14,415,476
1895741	TRAVIS CO MUD NO 26	MUD	\$ 57,428,458	\$ 57,331,161
1115	TRAVIS CO MUD NO 3	MUD	\$ 1,445,459,965	\$ 1,087,983,100
1130	TRAVIS CO MUD NO 4	MUD	\$ 263,206,662	\$ 263,177,846
1012	TRAVIS CO MUD NO 5	MUD	\$ 876,801,217	\$ 734,065,996
1029	TRAVIS CO MUD NO 6	MUD	\$ 211,358,691	\$ 191,227,610
1044	TRAVIS CO MUD NO 7	MUD	\$ 11,228,825	\$ 11,228,825
1061	TRAVIS CO MUD NO 8	MUD	\$ 309,474,862	\$ 252,762,464
1073	TRAVIS CO MUD NO 9	MUD	\$ 12,825,175	\$ 12,333,270
1081	TRAVIS CO RFP DIST NO 6	Fire District	\$ 121,202	\$ 121,202
1100	TRAVIS CO WCID 17 COMANCHE TRAILS (DA)	Water	\$ 357,306,481	\$ 291,671,182
1064	TRAVIS CO WCID 17 FLINTROCK (DA)	Water	\$ 676,664,793	\$ 563,228,013
1481361	TRAVIS CO WCID 17 SERENE HILLS (DA)	Water	\$ 561,600,028	\$ 502,405,895
1088	TRAVIS CO WCID 17 SOUTHVIEW (DA)	Water	\$ 67,709,747	\$ 51,080,176
1043	TRAVIS CO WCID 17 STEINER RANCH (DA)	Water	\$ 4,612,199,129	\$ 3,705,993,854
1017	TRAVIS CO WCID NO 10	Water	\$ 7,614,102,794	\$ 6,591,955,181
1024	TRAVIS CO WCID NO 17	Water	\$ 13,663,582,362	\$ 10,581,701,805
1025	TRAVIS CO WCID NO 18	Water	\$ 1,628,023,523	\$ 1,320,413,718
1054	TRAVIS CO WCID NO 19	Water	\$ 467,480,975	\$ 363,613,683
1056	TRAVIS CO WCID NO 20	Water	\$ 1,053,581,602	\$ 825,089,709
1038	TRAVIS CO WCID POINT VENTURE	Water	\$ 511,563,930	\$ 456,259,830
1003	TRAVIS COUNTY	County	\$460,159,726,555	\$325,323,640,818
1034	TRAVIS COUNTY HEALTHCARE DISTRICT	Hospital District	\$460,152,384,057	\$324,008,538,327
1436544	TRAVIS-CREEDMOOR MUD	MUD	\$ 57,147,607	\$ 56,087,606
1895748	TURNERS CROSSING PID	Public Improvement District	\$ 171,132,485	\$ 161,708,078
1895760	TURNERS CROSSING PID (IMP AREA #2)	Public Improvement District	\$ 33,502,077	\$ 33,477,877
1083	VILLAGE OF BRIARCLIFF	City	\$ 673,445,912	\$ 593,822,773



# STATISTICAL SECTION

EntityID	Entity_Name	Entity_Type	Total Market	Total Taxable
1103	VILLAGE OF POINT VENTURE	City	\$ 531,415,767	\$ 449,388,141
1019	VILLAGE OF SAN LEANNA	City	\$ 185,944,534	\$ 122,453,917
1102	VILLAGE OF THE HILLS	City	\$ 1,053,733,818	\$ 715,161,731
1076	VILLAGE OF VOLENTE	City	\$ 497,511,296	\$ 389,108,651
1077	VILLAGE OF WEBBERVILLE	City	\$ 104,830,787	\$ 48,773,956
1895755	VISTA MUD	MUD	\$ 32,305,552	\$ 18,785,007
1396737	WALLER CREEK TIF	TIF Zone	\$ 5,019,983,211	\$ 3,588,778,983
1051	WELLS BRANCH MUD	MUD	\$ 2,218,385,041	\$ 1,758,412,897
1332609	WEST CYPRESS HILLS WCID NO 1	Water	\$ 42,958,942	\$ 126,695
1092	WEST TRAVIS CO MUD NO 6	MUD	\$ 1,220,449,306	\$ 1,112,274,761
1093	WEST TRAVIS CO MUD NO 7	MUD	\$ 5,977,275	\$ 5,973,891
1094	WEST TRAVIS CO MUD NO 8	MUD	\$ 275,484,501	\$ 257,773,406
1607164	WHISPER VALLEY PID	Public Improvement District	\$ 305,149,400	\$ 233,130,354
1104	WILBARGER CRK MUD NO 1	MUD	\$ 468,567,876	\$ 417,530,666
1105	WILBARGER CRK MUD NO 2	MUD	\$ 20,235,666	\$ 19,735,097
1400491	WILLIAMSON/TRAVIS MUD NO 1	MUD	\$ 220,056,234	\$ 200,748,664
1032	WMSN CO WSID DIST 3	Water	\$ 132,826,410	\$ 119,790,158
1120	WMSN-TR CO WCID NO 1F	Water	\$ 50,534	\$ 50,534
1121	WMSN-TR CO WCID NO 1G	Water	\$ 20,010	\$ 20,010

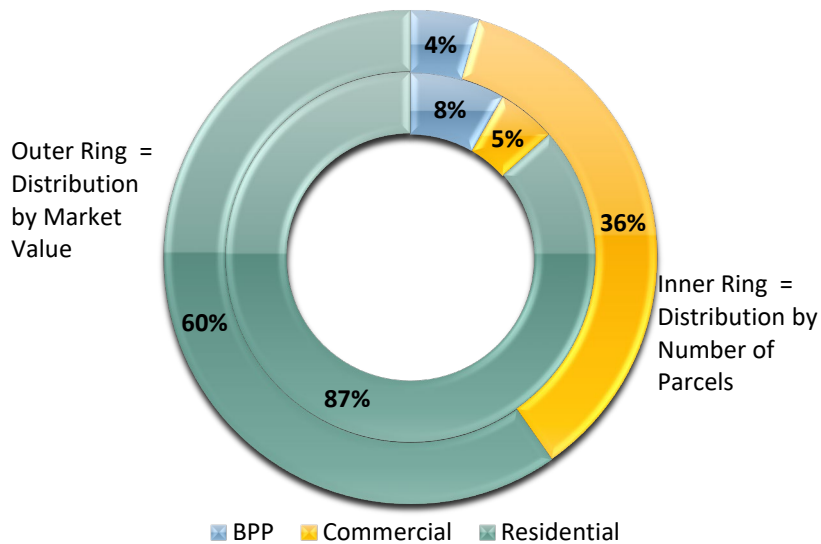


# STATISTICAL SECTION

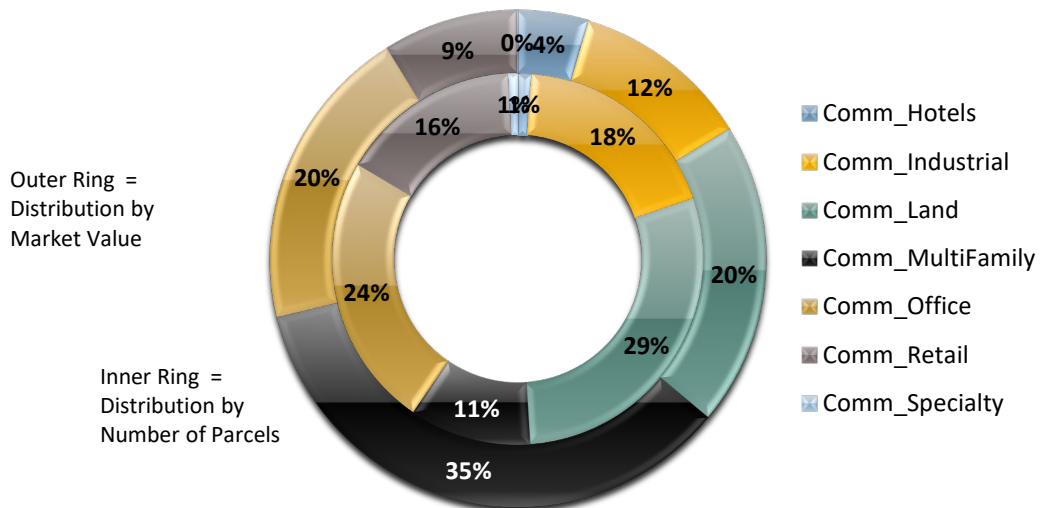
## 2024 Value Distributions

Property Type	Count	Market Value
BPP	40,141	\$ 20,781,049,141
Commercial	24,727	\$ 164,552,325,919
Residential	417,978	\$ 274,826,351,495
<b>Total</b>	<b>482,846</b>	<b>\$ 460,159,726,555</b>

Distribution by General Property Type



Commercial Distribution by Property Type



# STATISTICAL SECTION

## 2024 State Property Categories

State Cd	State Cd Desc	Prop Count	New Market Value	Market Val	Taxable Val
A	Single-family Residential	359,610	\$ 3,400,080,218	\$ 235,301,700,601	\$ 169,378,870,879
B	Multifamily Residential	12,761	\$ 3,111,928,518	\$ 53,083,009,482	\$ 51,815,789,228
C1	Vacant Lots and Tracts	29,160	\$ 5,365,271	\$ 6,325,414,339	\$ 5,856,630,343
D1	Qualified Open-Space Land	4,708	\$ -	\$ 8,550,673,344	\$ 26,062,127
D2	Farm or Ranch Improvements on Qualified	304	\$ 110,161	\$ 12,285,698	\$ 10,466,613
E	Rural Land,Not Qualified for Open-Space Land	6,875	\$ 43,630,192	\$ 3,844,993,882	\$ 2,919,205,789
F1	Commercial Real Property	10,828	\$ 1,157,171,010	\$ 64,494,799,594	\$ 63,754,023,795
F2	Industrial Real Property	5,042	\$ 1,781,988,887	\$ 11,813,063,308	\$ 11,564,886,276
G1	Oil and Gas	5	\$ -	\$ 737,264	\$ 731,958
J1	Water Systems	5	\$ -	\$ 487,022	\$ 487,022
J2	Gas Distribution Systems	17	\$ -	\$ 407,612,753	\$ 407,612,753
J3	Electric Companies (including Co-ops)	88	\$ -	\$ 315,939,858	\$ 315,810,288
J4	Telephone Companies (including Co-ops)	39	\$ -	\$ 121,645,838	\$ 121,626,890
J5	Railroads	9	\$ -	\$ 40,875,026	\$ 40,283,645
J6	Pipelines	155	\$ -	\$ 79,456,275	\$ 77,768,268
J7	Cable Companies	50	\$ -	\$ 383,744,268	\$ 383,744,268
J8	Other Type of Utility	2	\$ -	\$ 133,076,497	\$ 133,076,497
J9	Railroad Rolling Stock	2	\$ -	\$ 5,199,881	\$ 5,199,881
L1	Commercial Personal Property	3,731,912	\$ -	\$ 9,444,721,257	\$ 9,090,046,090
L2	Industrial and Manufacturing Personal Property	942	\$ -	\$ 9,164,135,522	\$ 6,731,637,417
M1	Mobile Homes	11,474	\$ 111,570,111	\$ 746,908,940	\$ 640,454,525
M2	Other Tangible Personal Property	1	\$ -	\$ 52,557	\$ 42,046
O	Residential Inventory	10,264	\$ 681,554,355	\$ 1,642,430,610	\$ 1,555,210,054
S	Special Inventory	536	\$ -	\$ 493,974,166	\$ 493,974,166
X	Total Exempt Properties	16994	\$ 516,632,967	\$ 53,752,788,573	\$ -
		<b>4,201,783</b>	<b>\$ 10,810,031,690</b>	<b>\$ 460,159,726,555</b>	<b>\$ 325,323,640,818</b>



# STATISTICAL SECTION

## 2024 Top Ten Taxpayers

### Top Ten 2024 Ad Valorem Taxpayers in Travis County

	Taxpayer Name	Market Value	% of Total County Market Value	Taxable Value	% of Total County Taxable Value
1	Colorado River Project LLC	\$3,357,452,781	0.73%	\$3,355,139,711	1.03%
2	Tesla Inc.	\$3,511,843,378	0.76%	\$3,254,919,279	1.00%
3	Samsung Austin Semiconductor	\$881,242,358	0.19%	\$840,039,193	0.26%
4	Columbia/St Davids Healthcare	\$705,159,199	0.15%	\$704,828,205	0.22%
5	BPP Alphabet MF Riata LP	\$494,676,665	0.11%	\$494,636,532	0.15%
6	Amazon.com Services LLC	\$562,771,626	0.12%	\$442,910,388	0.14%
7	110 E 2nd Series	\$437,823,880	0.10%	\$437,823,880	0.13%
8	HEB LP	\$430,741,217	0.09%	\$428,061,128	0.13%
9	Oracle America Inc.	\$423,326,071	0.09%	\$423,234,378	0.13%
10	Waller Creek Eleven Ltd	\$415,497,000	0.09%	\$415,497,000	0.13%
	<b>TRAVIS COUNTY TOTAL</b>	<b>\$ 460,159,726,555</b>	<b>100.00%</b>	<b>\$ 325,323,640,818</b>	<b>100.00%</b>
* Sum of all properties/accounts for the principal taxpayer					



# STATISTICAL SECTION

## 2024 Exemptions

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

If a property owner qualifies for the Over 65 exemption, there is a property tax "ceiling" that automatically limits school taxes to the amount paid in the year the owner 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 due to a service-connected disability AND a rating of 100 percent disabled or a determination of individual unemployability.

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%		\$ 75,000		\$ 75,000
AUSTIN ISD	\$ 100,000		\$ 10,000	\$ 25,000	\$ 10,000	\$ 15,000
CITY OF AUSTIN		20%		\$ 154,000		\$ 154,000
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				\$ 25,000		
CITY OF LEANDER		1%		\$ 10,000		\$ 10,000
CITY OF MANOR				\$ 10,000		
CITY OF MUSTANG RIDGE				\$ 5,000		
CITY OF PFLUGERVILLE				\$ 50,000		\$ 50,000
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	\$ 100,000		\$ 10,000		\$ 10,000	
DEL VALLE ISD	\$ 100,000		\$ 10,000		\$ 10,000	
DOWNTOWN PUB IMP DIST				\$ 70,000		\$ 70,000
DRIPPING SPRINGS ISD	\$ 100,000		\$ 10,000		\$ 10,000	
E SIXTH ST PUB IMP DIST				\$ 70,000		\$ 70,000
EVANES ISD	\$ 100,000		\$ 10,000	\$ 20,000	\$ 10,000	\$ 20,000
ELGIN ISD	\$ 100,000		\$ 10,000		\$ 10,000	
HAYS CONSOLIDATED ISD	\$ 100,000		\$ 10,000		\$ 10,000	
HURST CREEK MUD		20%		\$ 10,000		\$ 10,000
JOHNSON CITY ISD	\$ 100,000		\$ 10,000		\$ 10,000	
LAGO VISTA ISD	\$ 100,000	20%	\$ 10,000		\$ 10,000	
LAKE TRAVIS ISD	\$ 100,000	20%	\$ 10,000		\$ 10,000	
LAKEVIEW WCID NO 2B				\$ 100,000		
LAKEWAY MUD				\$ 5,000		
LAZY NINE MUD NO 1B				\$ 10,000		\$ 10,000
LEANDER ISD	\$ 100,000		\$ 10,000	\$ 3,000	\$ 10,000	\$ 3,000
LOST CREEK LIMITED DISTRICT				\$ 4,000		
LOST CREEK MUD				\$ 4,000		





# STATISTICAL SECTION

Entity Name	State Mandated Homestead	Local Option Homestead	State Mandated Over 65	Local Option Over 65	State Mandated Disability	Local Option Disability
MANOR ISD	\$ 100,000		\$ 10,000	\$ 25,000	\$ 10,000	\$ 15,000
MARBLE FALLS ISD	\$ 100,000		\$ 10,000	\$ 3,000	\$ 10,000	
NORTH AUSTIN MUD NO 1		5%		\$ 25,000		\$ 40,000
NORTHTOWN MUD		5%		\$ 25,000		\$ 25,000
PFLUGERVILLE ISD	\$ 100,000		\$ 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	\$ 100,000		\$ 10,000		\$ 10,000	\$ 3,000
TANGLEWD FOREST LTD DIST		10%		\$ 50,000		\$ 15,000
TRAVIS CO BCCP		20%		\$ 65,000		\$ 65,000
TRAVIS CO BEE CAVE ROAD DIST NO 1		20%		\$ 136,400		\$ 136,400
TRAVIS CO ESD NO 4		20%		\$ 400,000		\$ 400,000
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 18				\$ 21,000		\$ 21,000
TRAVIS CO MUD NO 2				\$ 5,000		\$ 5,000
TRAVIS CO MUD NO 8						\$ 15,000
TRAVIS CO RFP DIST NO 6		\$ 5,000		\$ 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%		\$ 136,400		\$ 136,400
TRAVIS COUNTY HEALTHCARE DISTRICT		20%		\$ 154,000		\$ 154,000
VILLAGE OF POINT VENTURE		10%				
VILLAGE OF SAN LEANNA				\$ 25,000		
VILLAGE OF THE HILLS		20%		\$ 25,000		\$ 25,000
VILLAGE OF VOLENTE				\$ 45,000		\$ 45,000
VILLAGE OF WEBBERVILLE		5%				
WELLS BRANCH MUD		20%		\$ 125,000		\$ 125,000
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.

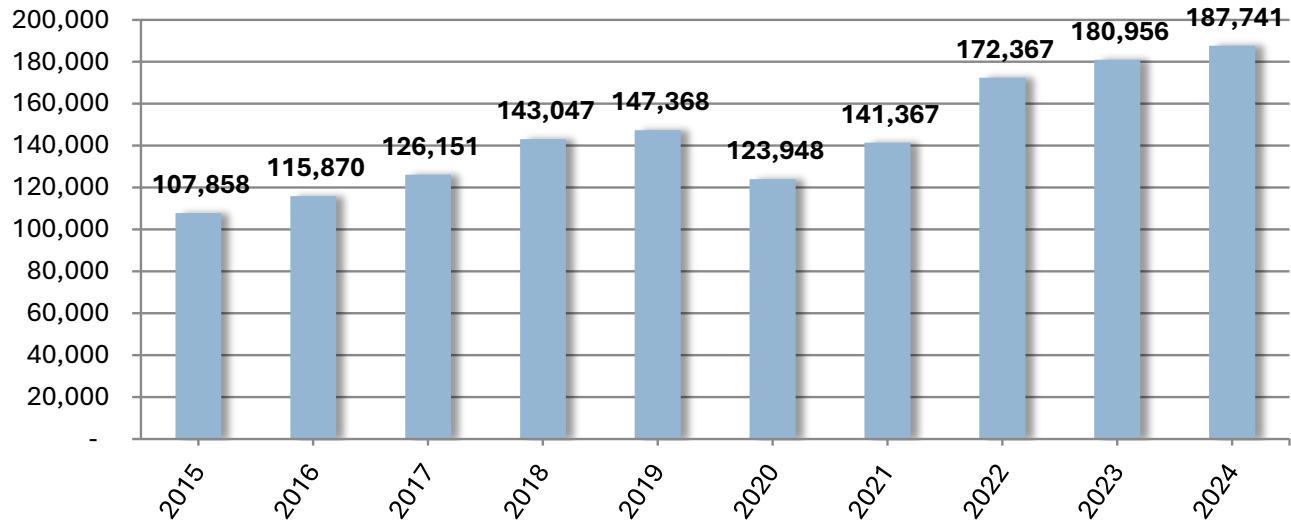


# STATISTICAL SECTION

## Taxpayer Appeals

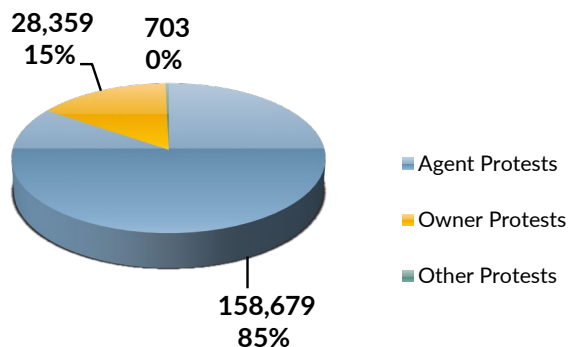
Taxpayers have the right to appeal their property's valuation. The Appraisal Review Board considers all evidence presented by the property owner and the appraisal district at formal hearings. They then rule on the value of the property in question.

**10 Year History of  
Property Appeals**

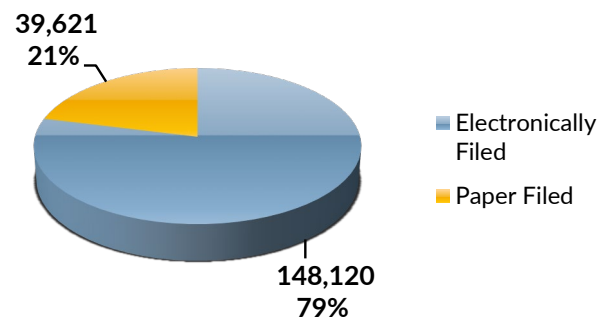


Taxpayer protests can be filed by the property owner or an authorized agent for the property owner. Protests can be filed electronically through the public portal or using the paper protest form.

**Distribution of 2024  
Appeals  
by Filing Type**

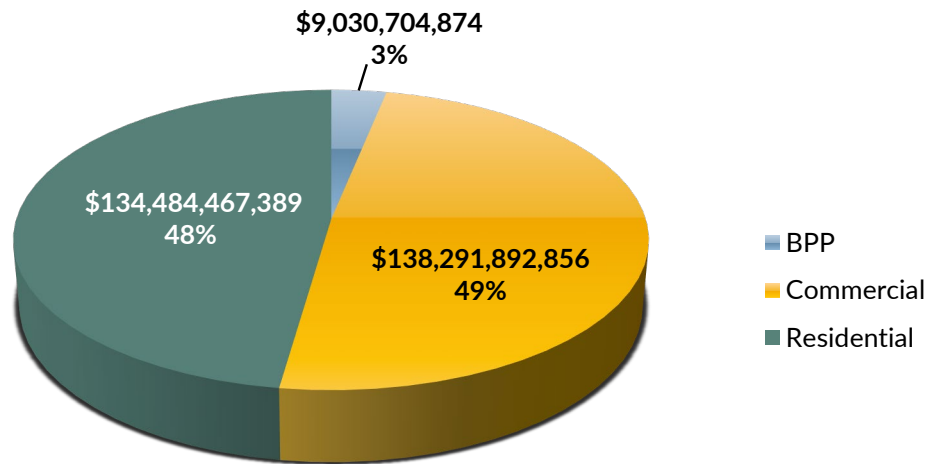


**Distribution of 2024  
Appeals  
by Filing Method**

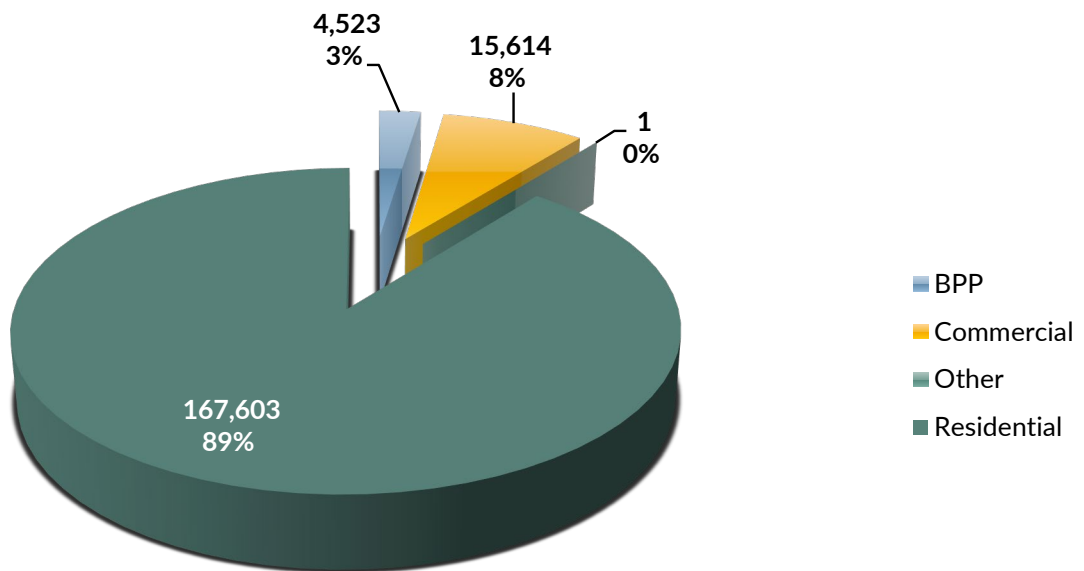


## STATISTICAL SECTION

### Distribution of 2024 Appeals by Market Value

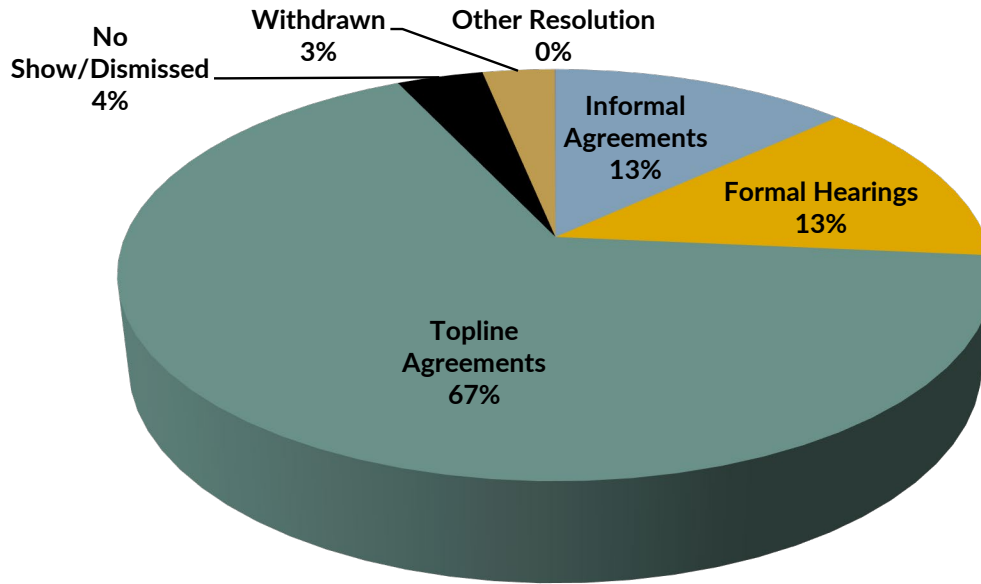


### Distribution of 2024 Appeals By Number of Appeals Filed



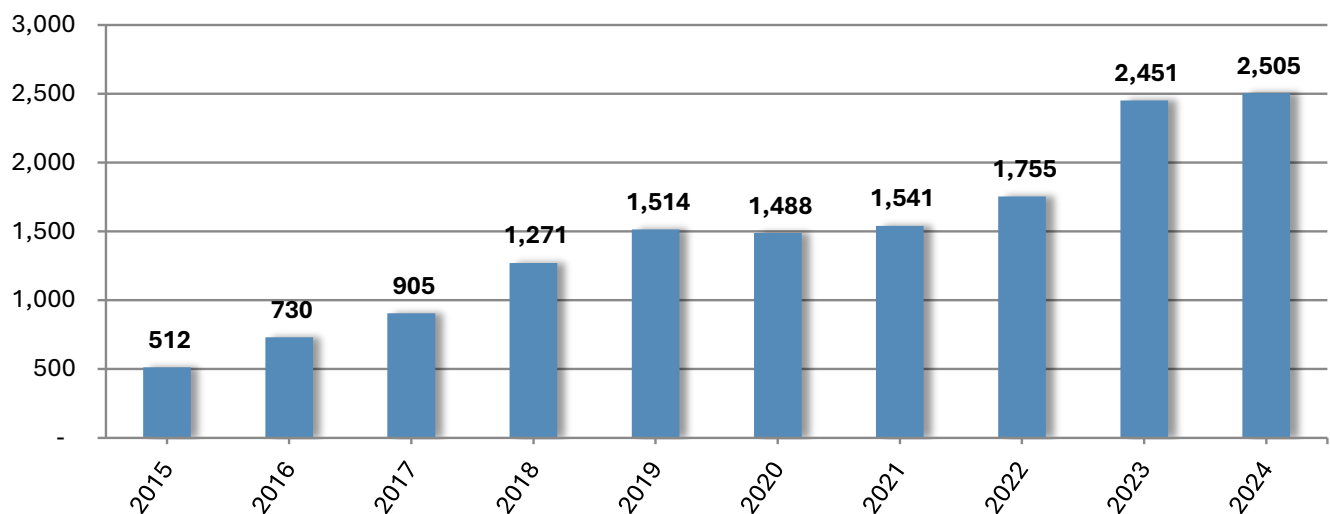
# STATISTICAL SECTION

Taxpayers who 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 can then take their protest to the Appraisal Review Board for a formal hearing.



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

## 10 Year History of Property Lawsuits



# STATISTICAL SECTION

## Comptroller PTAD Studies: 2024 Property Value Study (PVS)

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 2024 and the results are presented below.

### 2024 PROPERTY VALUE STUDY

Category	Number of Ratios **	2024 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	4,732	235,522,725,978	1.00	7.59	72.97	95.22	1.01
B. MULTI-FAMILY RESIDENCES	213	53,343,002,349	0.98	8.82	73.71	93.9	1
C1. VACANT LOTS	326	6,389,871,891	1.00	26.81	33.74	63.8	1.11
C2. COLONIA LOTS	0	0	*	*	*	*	*
D2. FARM/RANCH IMP	0	12,600,482	*	*	*	*	*
E. RURAL-NON-QUAL	89	3,904,258,631	1.00	25.29	33.71	55.06	1.03
F1. COMMERCIAL REAL	296	65,056,883,854	1.00	12.56	58.78	86.82	0.97
F2. INDUSTRIAL REAL	0	11,868,116,960	*	*	*	*	*
G. OIL, GAS, MINERALS	0	0	*	*	*	*	*
J. UTILITIES	11	1,293,091,172	*	*	*	*	*
L1. COMMERCIAL PERSONAL	242	9,230,689,623	0.98	6.85	80.17	95.04	1.01
L2. INDUSTRIAL PERSONAL	0	9,357,479,935	*	*	*	*	*
M. OTHER PERSONAL	0	752,722,623	*	*	*	*	*
O. RESIDENTIAL INVENTORY	0	1,648,641,467	*	*	*	*	*
S. SPECIAL INVENTORY	0	493,311,014	*	*	*	*	*
OVERALL	5,909	398,873,395,979	1.00	9.18	69.94	92.44	1.01



# STATISTICAL SECTION

## Comptroller PTAD Studies: 2023 Methods and Assistance Program Review

Travis CAD received its most recent MAP review in 2023. 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, appraisal standards, and methodology. Travis CAD passed all mandatory requirements and received a meets all rating in all areas of review.

Glenn Hegar  
Texas Comptroller of Public Accounts  
2022-23 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) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	PASS
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	14	14	100
Taxpayer Assistance	19	19	100
Operating Procedures	24	24	100
Appraisal Standards, Procedures and Methodology	28	28	100



# STATISTICAL SECTION

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## **Appraisal District Workload - Appraisal Functions**

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The appraisal functions for the Travis Central Appraisal District are divided into three departments- Commercial Appraisal, Residential Appraisal, and Business Personal Property Appraisal. Within these three departments, there are a total of 79 full-time employees. Of those staff members, 35 are Registered Professional Appraisers (RPA) through the Texas Department of Licensing and Regulation (TDLR), with an additional 42 staff members registered with TDLR and working towards their RPA Designation.

### **Appraisal Phase**

During the appraisal phase, appraisers conduct field inspections and aerial reviews of properties to discover any new properties and list all characteristics of new and existing properties. These steps are the foundation of determining a market value for each property within Travis County. The staff also determines a property's situs, or where it will be taxable. The appraisal district then sends a notice of appraised value to each property owner listing their property's market value for the tax year, along with other information required by the Texas Property Tax Code. Travis CAD then compiles a formal list of all taxable property, known as the appraisal records, and delivers the records to the Appraisal Review Board before beginning the next phase of the cycle.

### **Equalization Phase**

During the equalization phase, property owners can protest their appraisal on the basis that their market value is excessive, they were unequally appraised, a determination of situs, the denial of any exemptions, the denial of special-use appraisal, a determination of a change of use on previously qualified agricultural or timber land, a determination of ownership, the failure of the ARB or appraisal district to send required notices, or any other action that applies to and adversely affects the property owner. Appraisers will meet informally with property owners and agents to discuss a protest and try to resolve any concerns. If a property owner and appraiser cannot reach an agreement, the protest is heard by the Appraisal Review Board, an independent body of citizens tasked with hearing property owner protests and making a determination on the protest.

*Note: The other two phases of the appraisal cycle do not pertain to the appraisal functions and are not reported here.*





# STATISTICAL SECTION

## Appraisal District Workload - Appraisal Functions

### COMMERCIAL APPRAISAL

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 the 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, which will allow the District to certify in a timely manner. They are also responsible for performing appraisals, data collection, sales analysis, and estimates for construction costs for various types of commercial properties.

Commercial Appraisal					
Performance Metric/Task:		2022	2023	2024	% Inc (Dec)
Field-work	Field Work Inspections	N/A	N/A	4,710	N/A
	Permits Processed	3,745	5,200	5,036	-3.2%
NOAV	Total Noticed Properties	21,361	20,827	24,141	15.91%
	Properties noticed by April 15th	20,167	20,013	20,539	2.63%
	% Noticed by April 15th	94.4%	96.1%	85.1%	-11.46%
Protest	Total Protests	14,585	15,205	15,694	3.22%
	Formal Hearings	4,416	5,122	4,759	-7.09%
	Informal Meetings Conducted	N/A	1,222	295	-75.86%
	Joint Motion Agreements/Toplines	11,360	8,215	9,250	12.60%
	% of Protests Toplined	77.9%	62.3%	58.9%	-5.47%



# STATISTICAL SECTION

## Appraisal District Workload - Appraisal Functions

### RESIDENTIAL APPRAISAL

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 generally accepted appraisal methods to estimate the value of all residential property in Travis County and for producing an accurate residential appraisal roll. This department is also responsible for the scheduling that allows for the systematic processing of residential protests which will allow the District to certify in a timely manner. This department values all land and builder's inventory, as well as places productivity (usually called Ag) values on properties.

Residential Appraisal					
Performance Metric/Task:		2022	2023	2024	% Inc (Dec)
Fieldwork	Field Work Inspections	27,223	43,580	92,378	112.0%
	New Construction	10,001	5,486	3,321	-39.5%
	Permits Processed	18,175	30,380	24,524	-19.3%
	Sales Transactions	16,157	14,469	12,160	-16.0%
NOAV	Total Noticed Properties	391,673	400,287	404,402	1.0%
	Properties noticed by April 15th	139,387	218,085	387,715	77.8%
	% Noticed by April 15th	35.6%	54.5%	95.9%	76.0%
Protests	Total Protests	152,711	160,197	168,127	5.0%
	Formal Hearings	32,987	25,418	19,743	-22.3%
	Informal Agreements Reached	3,308	4,400	26,061	492.3%
	Informal Meetings Conducted	18,454	48,295	16,460	-65.9%
	Joint Motion Agreements/Toplines	138,849	95,999	115,130	19.9%
Special Valuation Applications		575	1,428	1,120	-21.6%



# STATISTICAL SECTION

## Appraisal District Workload - Appraisal Functions

### BUSINESS PERSONAL PROPERTY APPRAISAL

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 values all personal property accounts, including equipment, inventory, furniture, fixtures, and vehicles. It also administers abatements, special inventory, and freeport exemptions. Additionally, it oversees contract appraisals for utilities, transportation, and minerals.

Business Personal Property					
Performance Metric/Task:		2022	2023	2024	% Inc (Dec)
NOAV	Total Noticed Properties	36,965	34,961	34,200	-2.2%
	Properties noticed by June 1st	7,982	17,924	11,799	-34.2%
	% Noticed by June 1st	21.6%	51.3%	34.5%	-32.7%
Protests	Total Protests	4,965	4,817	5,104	6.0%
	Formal Hearings	875	425	530	24.7%
	Informal Agreements Reached	2,558	1,568	1,846	17.7%
	Informal Meetings Conducted	3,993	3,022	1,908	-36.9%
	Joint Motion Agreements/Toplines	191	339	472	39.2%
Renditions	Renditions Mailed	36,780	35,875	34,793	-3.0%
	Renditions Processed	25,385	23,657	23,892	1.0%
	Rendition Extension Request Processed	N/A	3,478	2,968	-14.7%
	% of Renditions Filed with Extension Request	N/A	14.7%	12.4%	-15.7%
Fieldwork: Total Field Checks		9,702	8,906	8,597	-3.5%
Special Inventory Tax		729	726	758	4.4%



# STATISTICAL SECTION

## Appraisal District Workload – Property Owner Outreach & Support Functions

The property owner outreach and support functions are comprised of the Communications and Customer Service departments. There are 22 full-time employees performing these functions. The public outreach is managed by the District's Chief Strategy Officer and the property owner support functions are managed by the Customer Service Director.

### PROPERTY OWNER OUTREACH

Property owner outreach is designed to provide beneficial information to property owners on the property tax system and the Travis Central Appraisal District's processes and procedures. These educational opportunities are provided through public outreach events and messaging available on the District's public website.

Property Owner Outreach					
Performance Metric/Task:		2022	2023	2024	% Inc (Dec)
Traditional Media	Total Coverage	242	187	222	18.7%
	Positive Coverage	87%	95%	95%	0.0%
	On Message	91%	95%	97%	2.1%
Digital Media	Total Website Visits	3,374,650	3,411,066	1,268,908	-62.8%
	Exemptions Page Visits	251,836	192,988	157,498	-18.4%
	Protests Page Visits	182,429	165,811	111,208	-32.9%
	Website Resource Downloads	N/A	41,924	34,316	-18.1%
Outreach Events	Outreach events attended	7	13	50	284.6%
	Outreach- People Reached (In Person)	N/A	624	2,200	252.6%
	Outreach- People Reached (Replays)	N/A	7,827	645	-91.8%

### CUSTOMER SERVICE

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 public with any request. The customer service department administers homestead, disabled veteran, and over-65 exemptions and is responsible for ensuring that exemptions are fairly and consistently granted per the Texas Property Tax Code.

Customer Service					
Performance Metric/Task:		2022	2023	2024	% Inc (Dec)
Property Owner Assistance	Calls Answered	N/A	66,180	65,665	-0.8%
	Emails Answered	55,642	34,661	31,548	-9.0%
	In Person Transactions	8,242	10,381	10,330	-0.5%
	In-Person Wait Time	6.85 minutes	5.22 minutes	7.06 minutes	35.2%
Exemptions Processed		42,151	65,443	30,602	-53.2%



# STATISTICAL SECTION

## Appraisal District Workload – Support Services

The support services functions for the Travis Central Appraisal District are divided into five departments- Administration, Legal, Information Technology, Geographic Information Systems, and Appraisal Support. These five support departments contain 52 full-time employees. Within these departments, there are an additional 4 Registered Professional Appraisers (RPA) through the Texas Department of Licensing and Regulation (TDLR).

### ADMINISTRATION

The administration department plans, organizes, directs, and controls the business support functions related to human resources, budget, finance, purchasing, payroll, facilities maintenance, and mail services. Additional responsibilities include conducting staff training/CLE, legislative bill tracking and analysis, as well as notarizing and translating forms and documents.

Finance				
Performance Metric/Task:	2022	2023	2024	% Inc (Dec)
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	N/A
GFOA Distinguished Budget Award	Yes	Yes	Yes	N/A
GFOA Award for Popular Annual Financial Report	Yes	Yes	Yes	N/A
GTOT Investment Policy Certificate of Distinction	Yes	Yes	Yes	N/A
Vendor Payments Issues (Checks & ACH)	3,343	3,572	3,833	7.3%
Purchase Orders Issued	196	235	262	11.5%

### LEGAL

The legal department manages post-administrative appeals, including 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, records management, and public information requests. The litigation appraisers handle all the arbitrations and coordinate valuation efforts for use in SOAH hearings, mediations, and settlement conferences involving real property.

Legal				
Performance Metric/Task:	2022	2023	2024	% Inc (Dec)
Lawsuits Filed (Cause Number)	1,783	2,451	2,512	2.5%
Lawsuits Filed (Property ID)	3,420	4,285	4,388	2.4%
Number of Agreed Judgements (by Cause Number)	740	757	582	-23.1%
Number of Agreed Judgements (by Property ID)	1,548	1,356	1,217	-10.3%
Settlement Conferences Held (Days)	93	97	95	-2.1%



# STATISTICAL SECTION

## Appraisal District Workload – Support Services

### INFORMATION TECHNOLOGY

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 provides data/information for all taxing units as requested. The IT department also processes record requests requiring computer-generated information.

IT				
Performance Metric/Task:	2022	2023	2024	% Inc (Dec)
Help Desk Ticket Count	4,595	1,911	1,898	-0.7%
Servers Supported	44	44	49	11.4%
System Uptime	96.8%	100.0%	100.0%	0.0%
True Prodigy Tickets Submitted	1,220	823	1,178	43.1%

### GEOGRAPHIC INFORMATION SYSTEMS (GIS)

The GIS department's function is to set up 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.

Geographic Information Systems (GIS)				
Performance Metric/Task:	2022	2023	2024	% Inc (Dec)
Deed Transactions	42,737	33,827	33,736	-0.3%
New Condos	393	396	291	-26.5%
New Units	6,874	5,575	4,137	-25.8%
New Subdivision	302	264	239	-9.5%
New Lots	2,768	3,017	4,843	60.5%
Total Numbers of Clerk Filed documents Reviewed by Staff	N/A	N/A	147,264	N/A
Property Merges Processed	139	253	588	132.4%
Property Splits Processed	588	548	600	9.5%



# STATISTICAL SECTION

## Appraisal District Workload – Support Services

### APPRAISAL SUPPORT

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

Appraisal Support				
Performance Metric/Task:	2022	2023	2024	% Inc (Dec)
Appointment of Agents Processed	67,000	90,200	77,560	-14.0%
Rendition Data Entry	22,200	23,700	21,460	-9.5%
Builder Plans Processed	2,300	7,200	5,750	-20.1%
Solar Exemptions Processed	1,738	3,100	3,280	5.8%
Special Inventory Tax Statements Entered	6,000	8,200	8,500	3.7%





# STATISTICAL SECTION

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## Visit or Contact Us

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### 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 I-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 I-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.





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# APPENDIX

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*Downtown Austin via iStock*



# 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.





# APPENDIX

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(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:



# APPENDIX

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- (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.



# APPENDIX

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## Accounting Basis and Controls

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### Accounting Basis

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

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

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

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

### Internal Controls

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

All internal control evaluations occur within the above framework. The District's internal controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.





# APPENDIX

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## Financial Policies & Procedures

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The Travis Central Appraisal District (the District) financial policies compiled below encompass the basic framework for the District's overall financial management. These policies assist the Board of Directors and management with decision-making and provide guidelines for evaluating both 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 taxpayer 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 this basis, revenues are recognized when they are 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 monies 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 Department.
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 Director of Administration shall be responsible for designing, implementing, monitoring, and amending as necessary, accounting procedures, including internal controls, for the billing, recording, and reporting of all revenues of the district in compliance with Generally Accepted Accounting Principles (GAAP) and applicable state laws. Any changes to revenue procedures shall be reported to the Board of Directors at their next regularly scheduled meeting.

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

1. **Centralized Purchasing**— The District will operate under a centralized purchasing concept.
2. **Payments**— Local governments and state agencies are required to pay all bills owed within 30 calendar days. The District adheres to this requirement. Any deviations from this requirement are reported to the Chief Appraiser.
3. **Monitoring**— District finance staff shall monitor cash disbursements and report to the Board of Directors at each regularly scheduled meeting all capital asset purchases and any purchases over \$50,000. Specific purchasing limitations are outlined in the cash disbursements section of this finance policy.
4. **Authority**— The Director of Administration 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.



# APPENDIX

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## ***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 Chief Appraiser shall present budget-to-actual financial reports to the Board of Directors at each board meeting.
4. **Balanced Budget:** The District shall submit a balanced budget in which budgeted expenditures 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 five-year capital improvement program, identifying and describing each capital project along with the estimated cost.
4. **Capitalization:** The District will capitalize all asset costs that 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:** Upon completion of the financial audit, the District shall prepare an annual comprehensive financial report (ACFR), which will be submitted to the Government Finance Officers' Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting award.



# APPENDIX

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## ***Accounting Reserves Policy***

1. **Source of Resources:** There shall be deposited, into specific general fund reserve funds, contributions from the general fund in amounts determined by the District Board of Directors.
2. **Operation of Fund:** The budget submission for each year shall include a recommendation for a general fund contribution to established general fund reserve funds. Prior to the end of each fiscal year, the District will prepare a report of any estimated surplus funds. If the Board of Directors decides to do so, a budget amendment will be prepared and approved by the Board of Directors. This budget amendment may allocate any general fund surplus funds to specific general fund reserve funds.
3. **Fund Manager:** The Director of Administration 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 transferred to the designated fund through approval by the District's Board of Directors.

**Note:** The District's basis of budgeting is the modified accrual basis, which matches the basis of accounting used in our governmental fund financial statements. Revenues are recognized when they become measurable and available, and expenditures are recorded when the related liability is incurred. This consistent treatment supports transparency and comparability across financial reports.





# GLOSSARY

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*Texas State Capitol via Pixabay*



# GLOSSARY

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**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 to the amount it spends on goods, services, and capital expenditures.

**Basic Financial Statements**— The minimum combination of financial statements and disclosures 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 or 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, 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.

**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.





# GLOSSARY

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**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, buildings, 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 that 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)**— A 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.

**Depreciation**— 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.



# GLOSSARY

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**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**— A 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 is also used by business enterprises 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 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**— A 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.





# GLOSSARY

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**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 in achieving 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 or 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 an 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.



# GLOSSARY

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**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 expressed 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 districts, 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.

