Travis Central Appraisal District

Board of Director's Meeting
July 9, 2026
11:30 AM

A copy of the 2027 proposed budget can be downloaded from our website at traviscad.org/2027proposedbudget.

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALDEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER

BOARD MEMBERS
JETT HANNA
JOHN HAVENSTRITE
DICK LAVINE
SHENGHAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

LEANA MANN
CHIEF APPRAISER

850 East Anderson Lane
Austin, TX 78752 and VIA VIDEOCONFERENCE
The public may hear and view this meeting while in progress online at:
www.traviscad.org/boardmeetings

AGENDA
PUBLIC HEARING ON THE 2027 PROPOSED BUDGET - JULY 9, 2026 - 11:30 AM

1. CALL TO ORDER
2. ESTABLISHMENT OF A QUORUM
3. CITIZENS COMMUNICATION
   Public comment will be allowed via teleconference. All public comment will occur at the beginning of the meeting. To speak at this meeting, persons must register online at ***https://traviscad.org/speakerregistration*** *no later than 1.5 hours prior to the meeting start time. Approximately one hour prior to the meeting start time, remote speakers will receive email instructions on how to log in to participate in the meeting. Emails will come from outreach@tcadcentral.org.*
4. PUBLIC HEARING ON PROPOSED 2027 TRAVIS CENTRAL APPRAISAL DISTRICT BUDGET
   a. OPEN PUBLIC HEARING
   b. RECEIVE PUBLIC COMMENT ON 2027 PROPOSED BUDGET
   c. CLOSE PUBLIC HEARING
5. ADJOURNMENT

THE BOARD MAY MEET IN EXECUTIVE SESSION TO DELIBERATE ANY MATTER AUTHORIZED BY TEXAS GOVERNMENT CODE SEC. 551.001 et seq [THE TEXAS OPEN MEETING ACT] INCLUDING:

SEC. 551.071;	Consultation with attorney regarding pending or contemplated litigation, settlement offers, and matters on which the attorney has a duty to advise the Board under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas.
SEC. 551.072;	Deliberations regarding real property
SEC. 551.074;	Personnel matters; to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the Chief Appraiser or other public officer or employee; or to hear a complaint or charge
SEC. 551.076;	Deliberations regarding security devices

The Travis Central Appraisal District is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call 512-834-9317 extension 313 for information. For a sign language interpreter, please call 48 hours prior to the meeting.

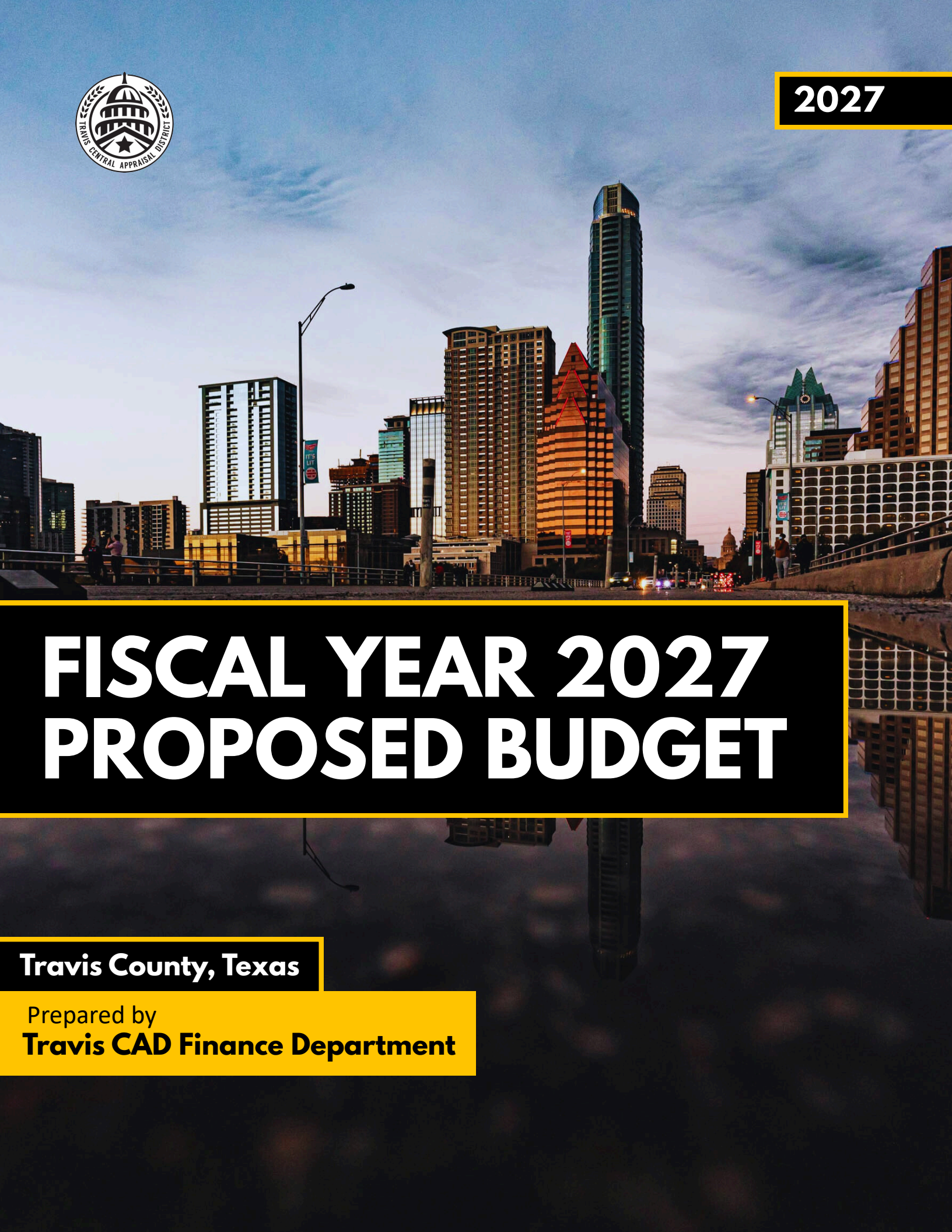
CERTIFICATE OF POSTING

I, Davina Barton, Executive Assistant of the Travis Central Appraisal District, do hereby certify that on the 2nd day of July, 2026, by 5 o'clock P.M., this Notice of Meeting was posted at the District's Offices, located at 850 East Anderson Lane, Austin, Texas 78752. This Notice of Meeting was posted in a place readily accessible to the general public at all times for three business days prior to the meeting, filed with the Travis County Clerk for posting by the Clerk at the Travis County Courthouse, and posted on the District's website.

By: *Davina Barton*

Printed Name: Davina Barton

Title: Executive Assistant



2027

FISCAL YEAR 2027 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.*

TRANSPARENT
COURTEOUS
ACCOUNTABLE
DEDICATED

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



ACL marquee via pixabay.com

How to use this document

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.

TRAVIS CENTRAL APPRAISAL DISTRICT

Fiscal Year 2027 Proposed Budget

BOARD OF DIRECTORS

Ms. Nicole Conley
Chair
Expires 12/31/2027

Ms. Deborah Cartwright
Vice Chair
Expires 12/31/2029

Ms. Elizabeth Montoya
Secretary/Treasurer
Expires 12/31/2027

Mr. Aaron Moreno
Expires 12/31/2027

Mr. Jett Hanna
Place 1
Expires 12/31/2026

Mr. Bruce Elfant
Expires 12/31/2029

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

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

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

LEANA MANN
CHIEF APPRAISER

June 11, 2026

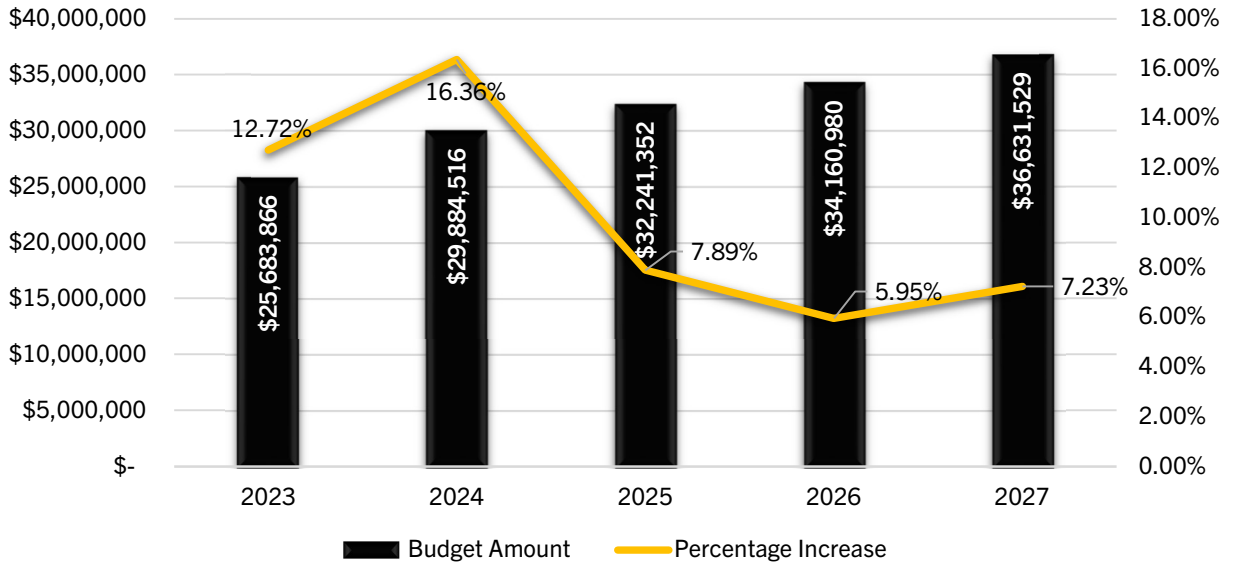
Travis County Taxpayers, Taxing Entities, and Travis CAD Board of Directors:

We are pleased to present the proposed budget for the Travis Central Appraisal District for the fiscal year 2027. The total adopted budget of **$36,631,529** represents a **7.23% increase** over the adopted budget for 2026.

	FY 2027 Proposed budget	FY 2026 Adopted Budget	$ Change	% Change
General Fund	$ 36,631,529	$ 34,160,980	$2,483,950	7.23%

This adopted 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 adopted 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.

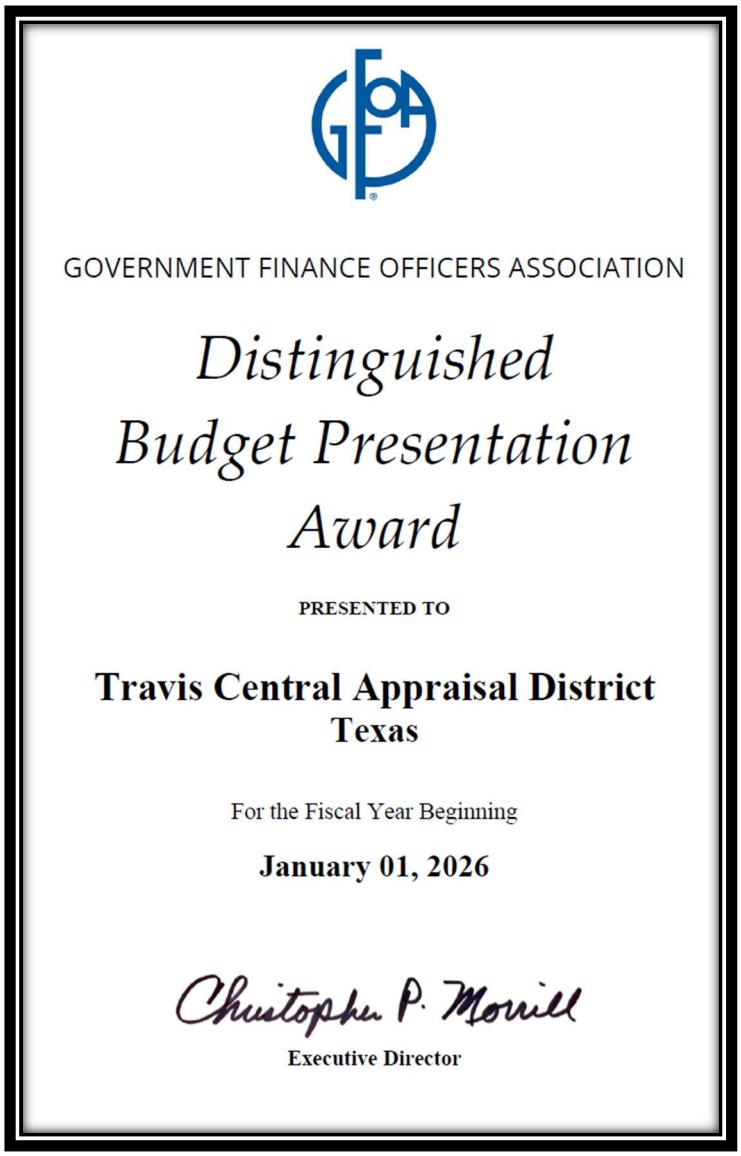
Should you have any questions about the District's 2027 proposed budget or the budgeting process, I can be reached by phone at (512) 834-9317 Ext. 405 or by email at Lmann@tcadcentral.org.

Leana H. Mann

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

AWARDS

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, 2026

Christopher P. Morrill

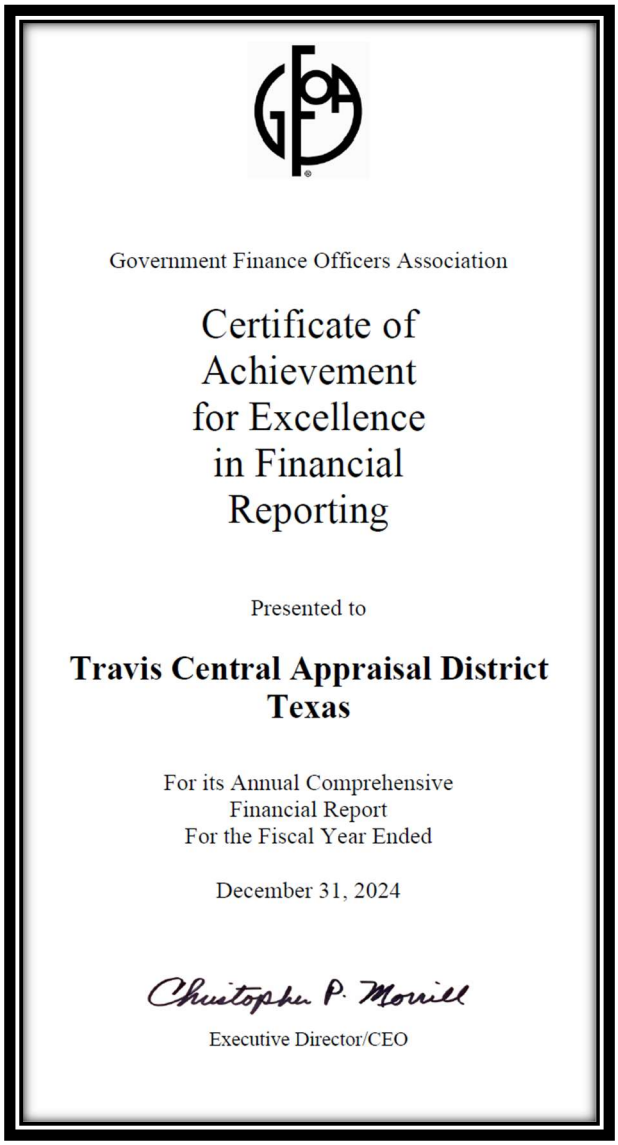
Executive Director

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, 2026. This is the fourteenth 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.

AWARDS

Certificate of Achievement for Excellence in Financial Reporting



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Travis Central Appraisal District
Texas

For its Annual Comprehensive Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morrill

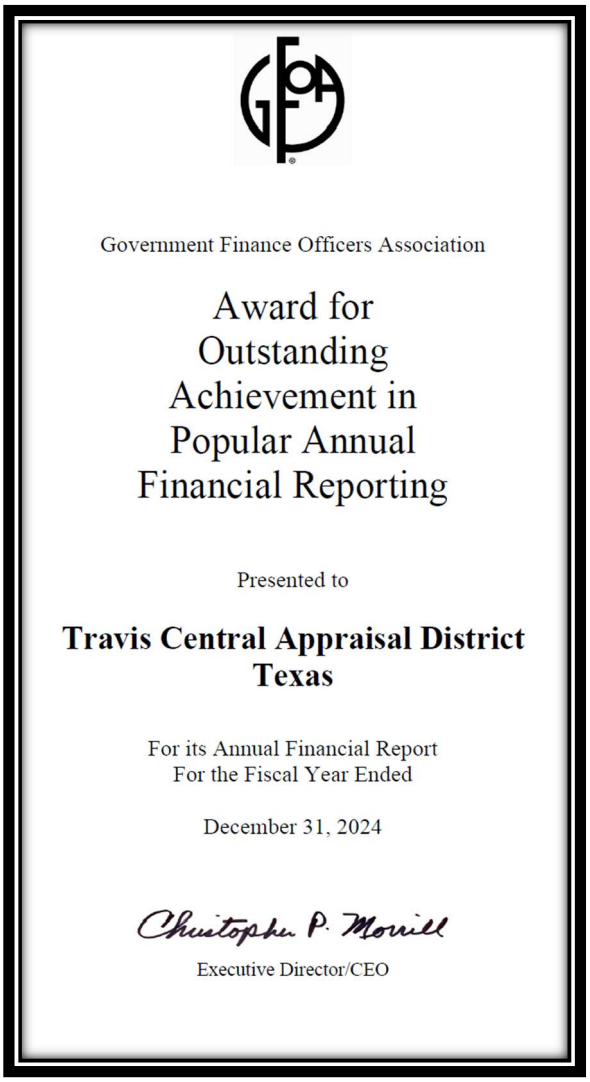
Executive Director/CEO

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, 2024. This marks the fourteenth 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.

AWARDS

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, 2024

Christopher P. Morrill

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.

AWARDS

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.

AWARDS

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.

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 adopted budget. The budget, incorporating revisions, is finalized and sent to the presiding officers of each taxing unit by June 15.

The District must hold a public hearing to adopt the adopted budget no later than September 15. 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 15 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 2nd Qtr. invoices to taxing entities
- Departments submit budget requests
- First draft budget to Chief Appraiser

Q2: APR–JUN

- Budget Committee Meeting
- Second draft budget to Chief Appraiser
- Proposed budget presentation
- Final budget due to Chief Appraiser
- Mail 3rd 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 4th Qtr. invoices to taxing entities
- Sept. 15 – Final day to adopt budget
- Submit budget to GFOA
- Tax rates adopted by taxing units

Q4: OCT–DEC

- Mail final calculation of budget liabilities to taxing entities
- Mail budget amendment notification to taxing entities
- Mail 1st 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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TABLE OF CONTENTS

INTRODUCTION **i**
- District Leadership iii
- Transmittal Letter v
- Awards vi
- Budget Process xi

BUDGET MESSAGE **1**

BUDGET OVERVIEW **7**
- Organizational Chart 13
- Key District Personnel 14
- Strategic Planning 15

DISTRICT BUDGET **41**
- Budget Comparison by Category 43
- Budget by Department 45

REVENUE BUDGET **47**
- Estimated Jurisdiction Liabilities 52

CAPITAL IMPROVEMENT PLAN (CIP) **55**

DEBT ADMINISTRATION **65**

DEPARTMENT BUDGETS **71**
- Department Budget History 73
- Administration 77
- Litigation 85
- Compliance 91
- Information Technology 97
- Geographic Information Systems (GIS) 103
- Customer Service 109
- Appraisal Support 115
- Commercial Appraisal 121
- Residential Appraisal 127
- Appraisal Review Board (ARB) 133
- 850 EAL Holding Corp. 137

STATISTICAL SECTION **141**

APPENDIX **171**

GLOSSARY **179**

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BUDGET MESSAGE

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ABC Kite Fest via livetheanderson.com

CAD COMPARISON

As of the most recent Comptroller's Operations Survey (2024), 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.

Budget as a % of Market Value			
	2024 Market Value	2024 Budget	% of Market Value
Travis	***$ 460,159,726,555***	***$29,884,516***	***0.0065%***
Dallas	$ 568,904,986,950	$37,006,000	*0.0065%*
Tarrant	$ 360,142,946,141	$29,428,906	*0.0082%*
Williamson	$ 160,881,485,897	$13,170,300	*0.0082%*
Bexar	$ 314,349,625,944	$25,901,200	*0.0082%*
Denton	$ 235,733,571,726	$20,347,802	*0.0086%*
Collin	$ 317,888,814,988	$29,794,600	*0.0094%*
Montgomery	$ 135,371,592,813	$16,420,279	*0.0121%*
Harris	$ 900,859,605,278	$117,413,324	*0.0130%*
Fort Bend	$ 169,797,203,099	$24,416,922	*0.0144%*

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.

Budget as a % of Total Levy			
	2024 Total Levy	2024 Budget	% of Total Levy
Dallas	$ 8,575,220,130	$37,006,000	*0.4315%*
Travis	***$ 6,355,794,233***	***$29,884,516***	***0.4702%***
Tarrant	$ 5,939,901,241	$29,428,906	*0.4954%*
Bexar	$ 5,004,768,292	$25,901,200	*0.5175%*
Williamson	$ 2,191,650,408	$13,170,300	*0.6009%*
Denton*	$ 3,150,987,668	$20,347,802	*0.6458%*
Collin	$ 4,041,384,400	$29,794,600	*0.7372%*
Harris	$ 13,474,911,409	$117,413,324	*0.8713%*
Fort Bend	$ 2,553,899,587	$24,416,922	*0.9561%*
Montgomery	$ 1,710,686,430	$16,420,279	*0.9599%*

THE LOCAL ECONOMY

Market Indicators

Austin continues to solidify its position as one of the nation's leading metropolitan areas, supported by strong economic fundamentals, cultural vitality, and long-term population growth. While the pace of expansion has moderated from the peak post-pandemic surge, the regional economy remains resilient relative to national trends.

As one of the fastest-growing economies in the United States over the past decade, Austin has demonstrated sustained investor interest, supported by a diverse employment base and continued in-migration. The city remains consistently ranked among the top U.S. markets for quality of life, business formation, and workforce attraction.

Although market conditions have normalized compared with prior years, particularly regarding interest rates and absorption trends, the long-term outlook for Austin remains positive. Continued population growth, a highly educated workforce, and a favorable business climate position the market for stable performance and measured appreciation, supporting its standing as a desirable location for real estate investment.



Top Strengths

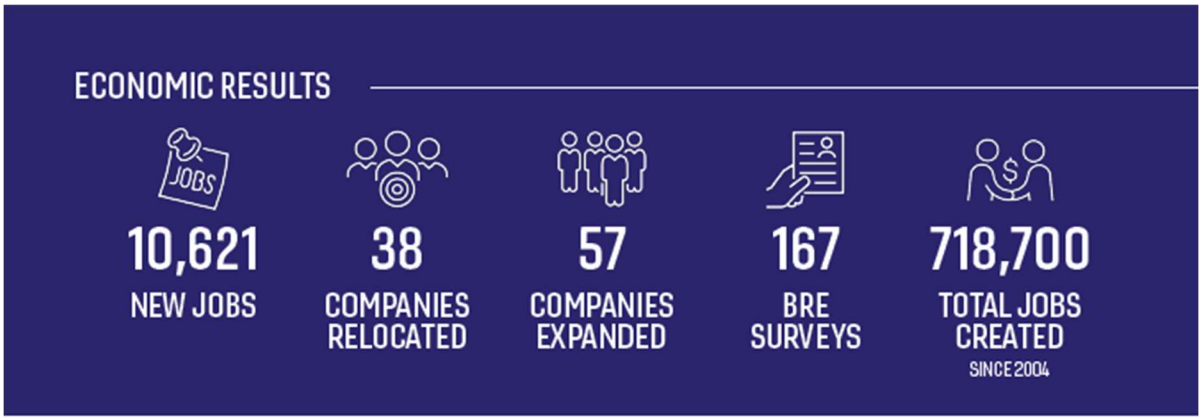
- Business environment
- Quality of Life
- Culture
- Tech presence

Top Challenges

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

Economy & Job Growth

Austin's economic base is anchored by key sectors including advanced manufacturing, clean technology, digital and creative services, data infrastructure, financial services, and emerging aerospace and space-related industries. The presence of major employers, including multiple Fortune 500 companies and leading technology firms, continues to drive job creation and support demand for commercial and industrial real estate.



Major Announcements and Regional Growth

As a regional partnership, we are proud to support transformative projects that reinforce the Austin region's leadership in semiconductors, aerospace and defense, life sciences, and advanced manufacturing. Highlights from this year include:

- **Enovis** established its orthopedic surgical implants manufacturing headquarters in Cedar Park, strengthening the region's growing life sciences and medical technology cluster.
- **Realtor.com** relocated its headquarters to downtown Austin, reinforcing the city's position as a national hub for proptech.
- **Saronic Technologies** announced its headquarters and advanced manufacturing operations in Austin, advancing defense innovation through autonomous marine drone production.
- **Tokyo Electron** expanded its semiconductor production equipment, service, and sales support headquarters presence in Austin, further anchoring the region's semiconductor ecosystem.
- **Pegatron** launched electronics manufacturing operations in Georgetown, deepening Central Texas' advanced manufacturing footprint.
- **Firefly Aerospace** established satellite launch vehicle engineering, research and development, and manufacturing headquarters operations in Cedar Park, accelerating the region's commercial space economy.
- **SpaceX** expanded space vehicle and aerospace software development and manufacturing operations in Bastrop, reinforcing Bastrop County's emergence as a critical aerospace innovation corridor.
- **Southwest Airlines** established a new pilot hub in Austin, adding 2,000 jobs and strengthening the region's aviation infrastructure and reinforcing its role as a growing national travel gateway.

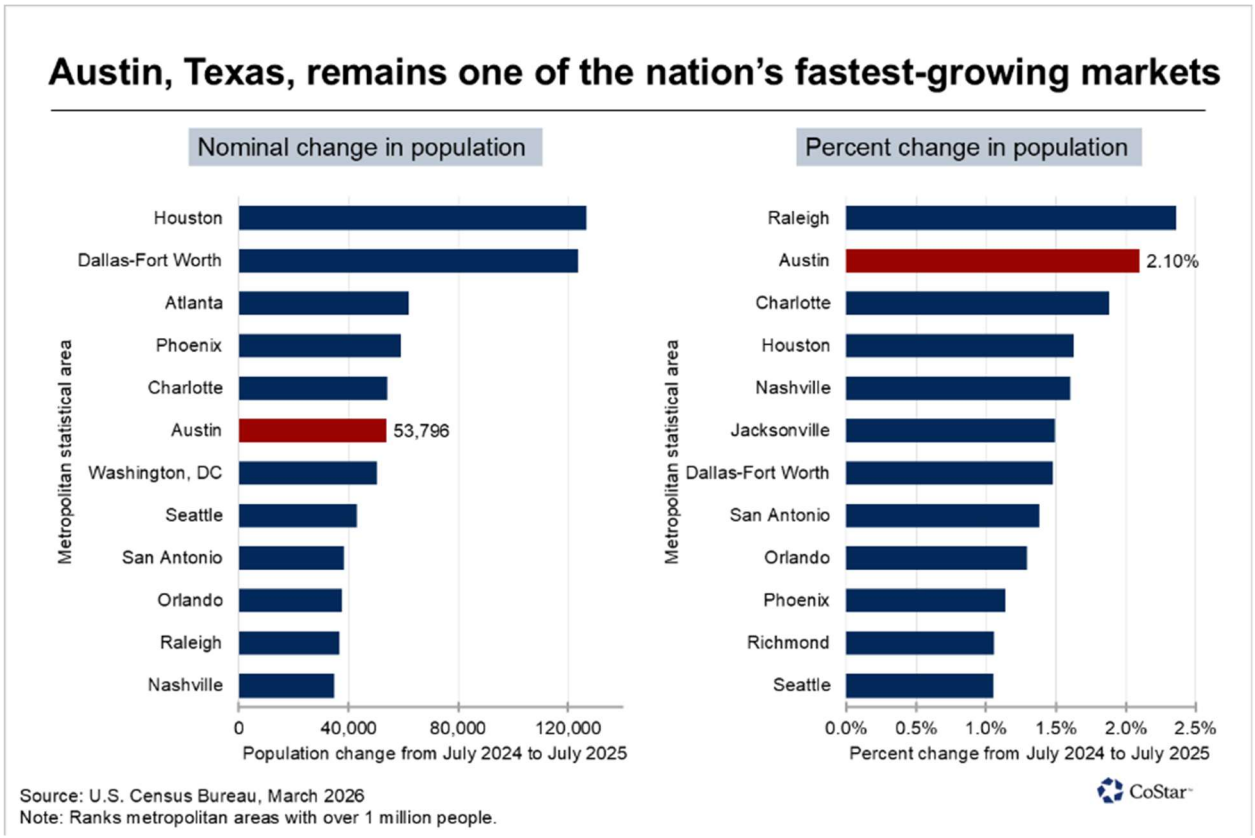
Opportunity Austin 2025 Annual Report

Population Growth

Austin continues to rank among the fastest-growing metropolitan areas in the United States, with recent U.S. Census Bureau data indicating population growth of approximately 2.1%, the second-highest rate nationally.

The metro added roughly 53,800 residents year-over-year, reflecting continued immigration and a strong employment base, though growth has moderated from prior peaks. Sustained population gains continue to support labor force expansion, household formation, and housing demand, particularly among the core renter demographic.

Despite a slowdown driven in part by reduced international migration, Austin's diversified economy, favorable business climate, and ongoing job creation are expected to support continued above-average growth relative to national trends.



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BUDGET OVERVIEW



Frost Tower via Instagram @sky_austin.tx (https://www.instagram.com/sky_austin.tx/)

Understanding the Local Property Tax Process



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 [(2)]:

- Taxation must be equal and uniform. No single property or type of property should pay more than its fair share.
- Generally, all property must be taxed on its current market value, the price it would sell for when both buyer and seller seek the best price and neither is under pressure to buy or sell. The Texas Constitution provides certain exceptions to this rule, such as the use of "productivity values" for agricultural and timber land. This means that the land is taxed based on the value of what it produces, such as crops and livestock, rather than its sale value.
- 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. [(1)]

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

- An appraisal district in each county sets the value of property each year. 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.

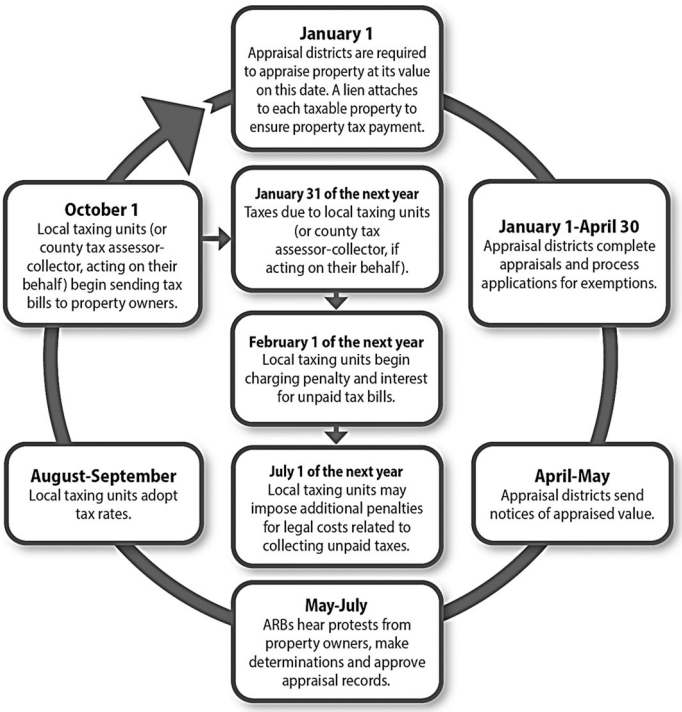
The property tax year has four stages: appraising taxable property, protesting the appraised values, adopting the tax rates, and collecting the taxes. The following represents a summary of the process:

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

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 Appraisal
July 25	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.

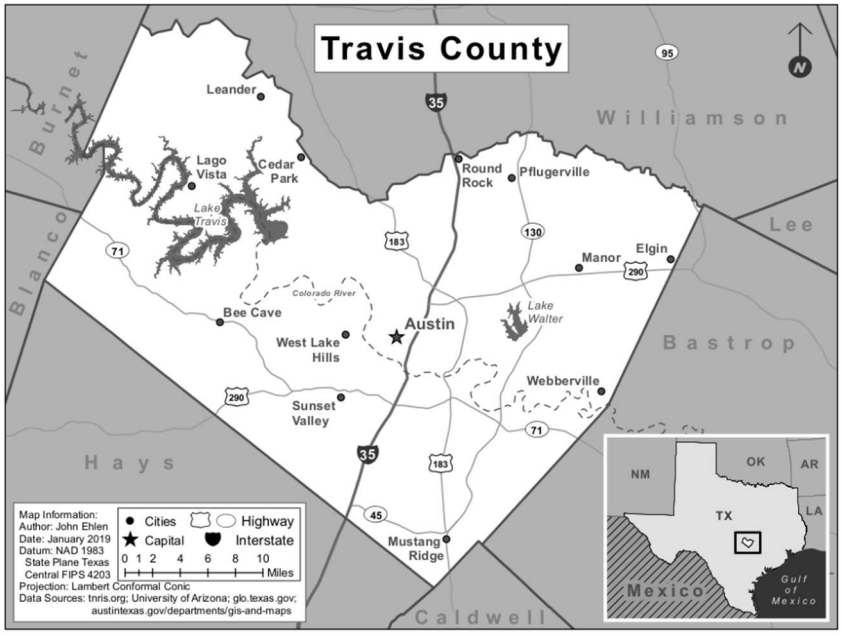
Travis Central Appraisal District

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 2.4% each year since 2015. The 2025 population of Travis County was estimated to be 1,389,670, an increase of 1.9% over the 2024 estimated population.



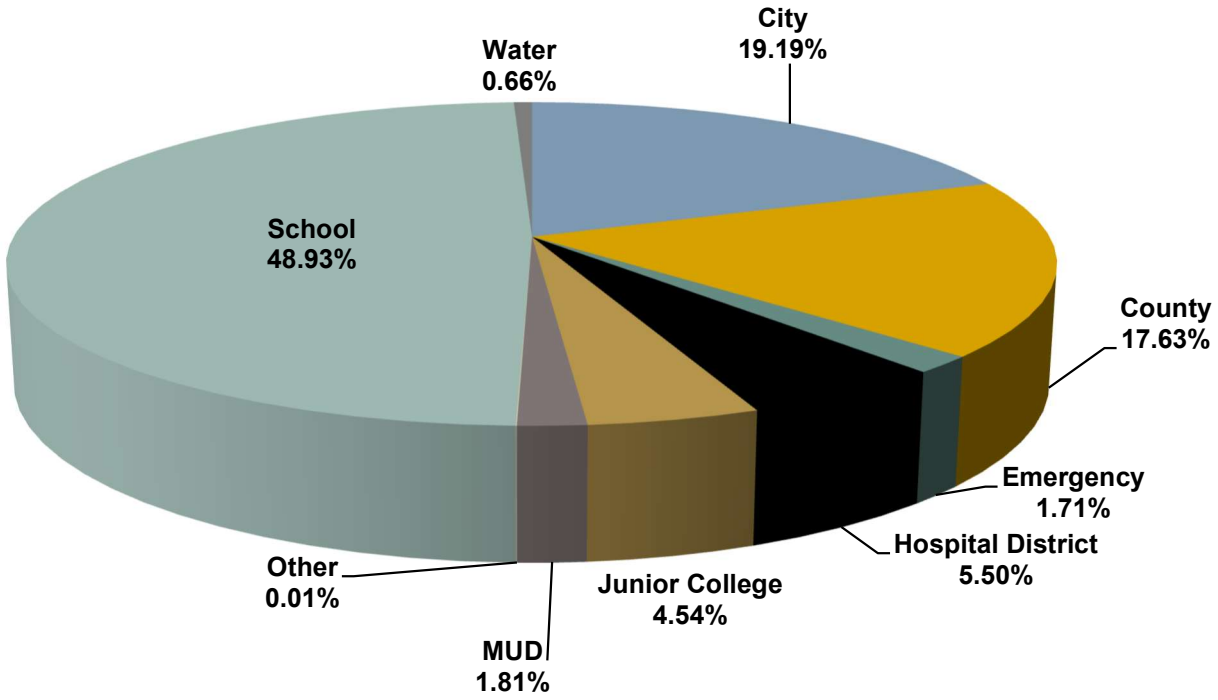
Property Taxes at Work

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.



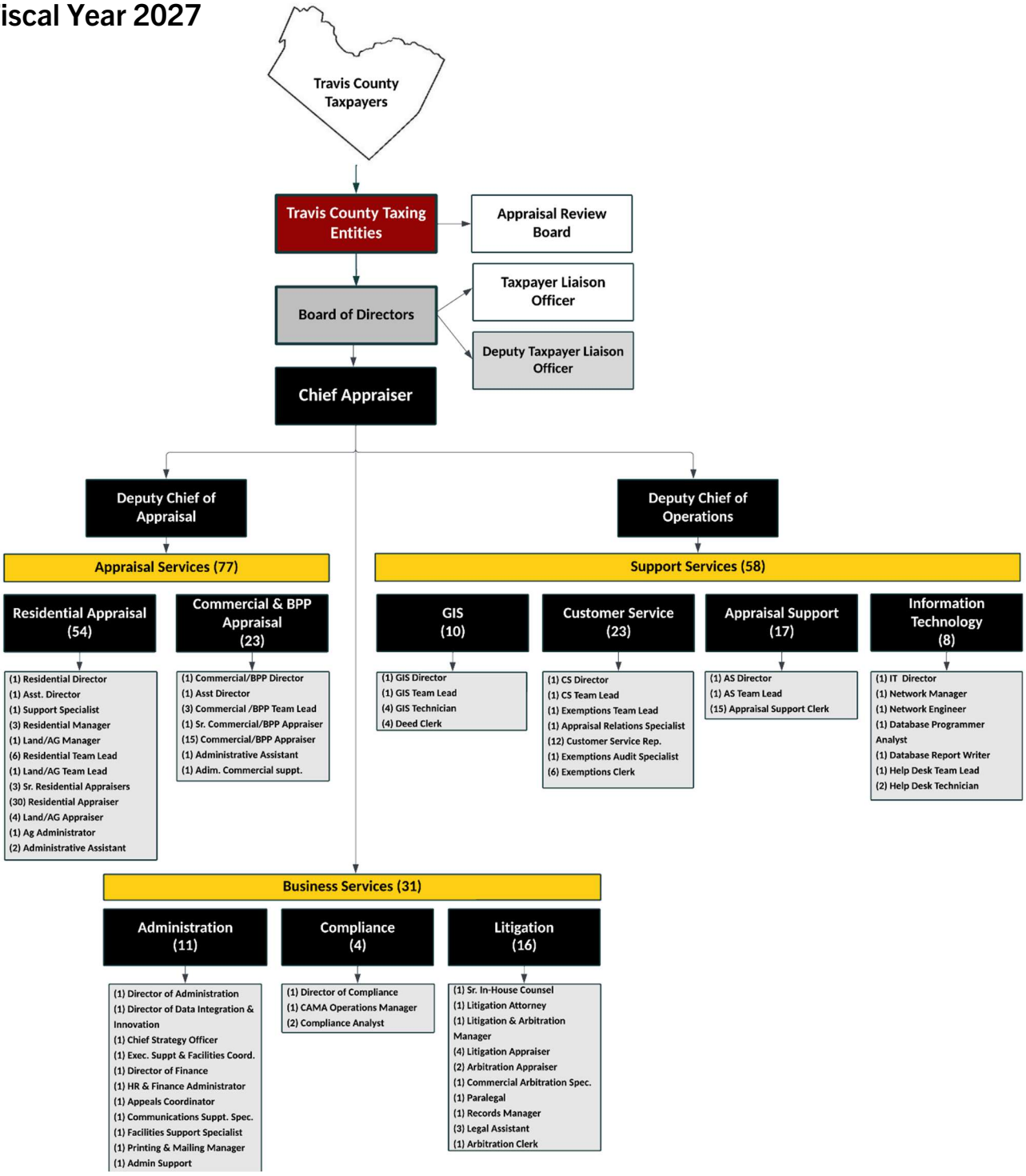
In Travis County, property taxes support 171 local government agencies, including 21 cities, 18 emergency districts, the county, the hospital district, the junior college, 62 municipal utility districts, 1 road district, 1 park district, 15 school districts, 17 water control improvement districts, and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

Budget by Taxing Unit



ORGANIZATIONAL CHART

Fiscal Year 2027



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.

KEY DISTRICT PERSONNEL

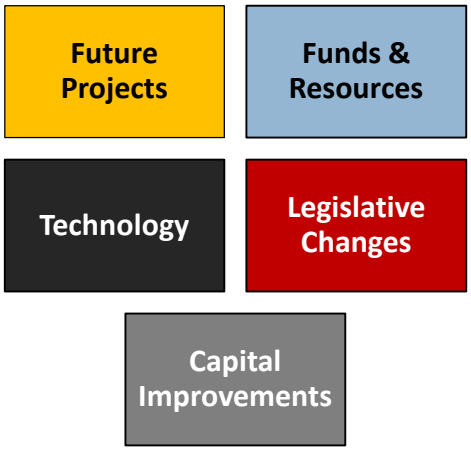
Name	Division	Title
Leana Mann	Administration	Chief Appraiser
Mike Mills	Administration	Deputy Chief of Appraisal
Russell Ledbetter	Administration	Deputy Chief of Operations
Cynthia Martinez	Administration	Chief Strategy Officer
Kat Harvey	Administration	Director of Administration
Devin Threat	Administration	Director of Data Integration & Innovation
Nancy Anderson	Administration	Director of Finance
Janet Jennings-Doyle	Compliance	Director of Compliance
Dusty Banks	Litigation	Sr. In-House Counsel
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 & BPP Appraisal
Daniel Mazziotti	Commercial	Assistant Director of Commercial & BPP Appraisal
Zach Dye	Residential	Director of Residential Appraisal
Jazmin Gonzalez	Residential	Assistant Director of Residential Appraisal

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:





This strategic plan addresses the following key strengths, weaknesses, threats, and opportunities for the Travis Central Appraisal District:



The SWOT analysis began by conducting an inventory of internal strengths and weaknesses 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.



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**			
Median Ratio	0.95 to 1.05			
PRD	0.98-1.03			
PRB	0.95-1.05			
COD	**Newer**	**Older**	**Income**	**Vacant Land**
	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**			
Median Ratio	0.95 to 1.05			
PRD	0.98-1.03			
PRB	0.95-1.05			
COD	**Newer**	**Older**	**Income**	**Vacant Land**
	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

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**			
Median Ratio	0.95 to 1.05			
PRD	0.98-1.03			
PRB	0.95-1.05			
COD	**Newer**	**Older**	**Income**	**Vacant Land**
	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

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

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



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
- Engagement surveys
- Tenure of employees leaving District service
- Turnover rate
- Satisfaction surveys
- Number of employee events



Responsibility

Administration; HR

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

Responsibility

Administration; HR

Revenue Budget

The revenue budget for fiscal year 2027 totals $36,840,529. 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 $36,631,529. 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 2026, the District does not expect to have any surplus funds credited back to the taxing units.

Revenue Budget History FY 2022-2027

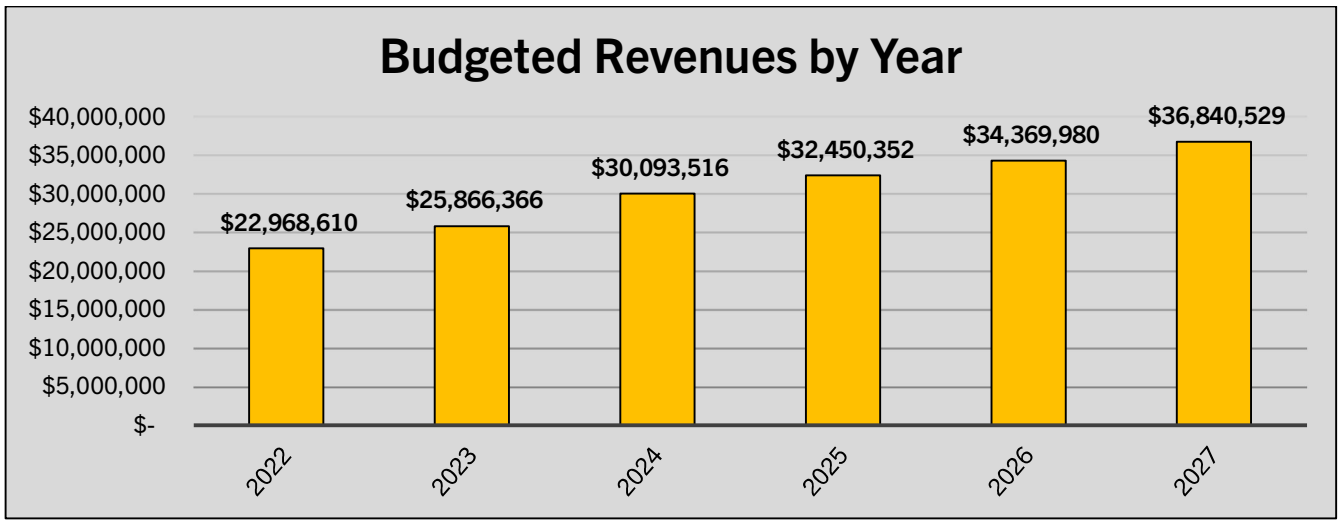
	2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Adopted	2027 Proposed
Budgeted revenues:						
Appraisal assessments	$ 22,786,110	$ 25,683,866	$ 29,884,516	$ 32,241,352	$ 34,160,980	$ 36,631,529
Other revenue	182,500	182,500	209,000	209,000	209,000	209,000
Total budgeted revenues	$ 22,968,610	$ 25,866,366	$ 30,093,516	$ 32,450,352	$ 34,369,980	$ 36,840,529
Increase in Budgeted Revenues	11.72%	12.62%	16.34%	7.83%	5.92%	7.19%

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 2027, **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 2027 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 2027 budget and the previous five years' budget history.

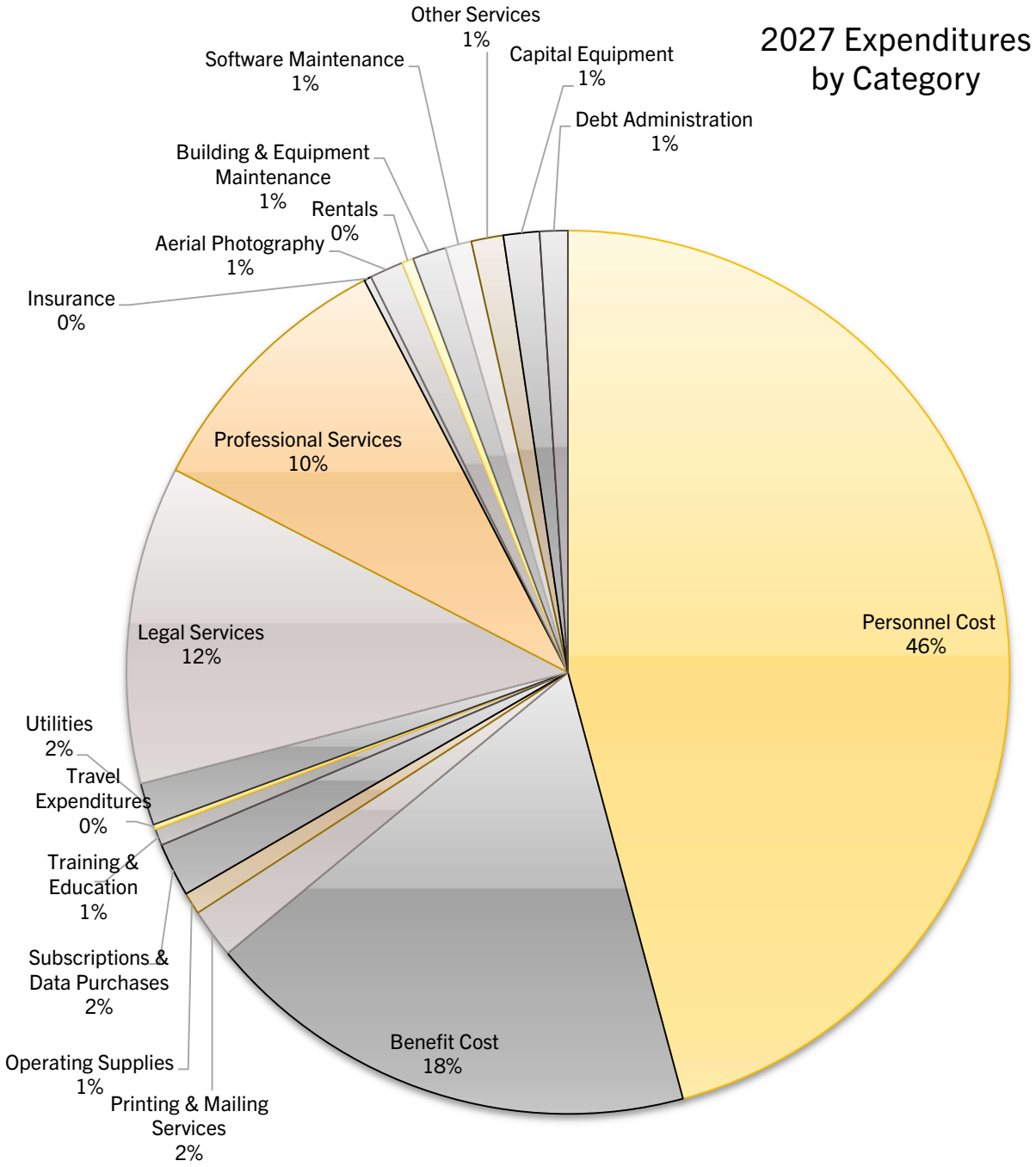


Overview of Expenditures by Category

Expenditures are broken down by natural expenditure category. The District budgets for 18 different categories annually. The chart below provides a comparison of the 2027 proposed and 2026 adopted budget by category.

Expenditures by Category FY 2027 v. FY 2026

	2027 Proposed	2026 Adopted	$ Change	% Change	2025 Adopted	2025 Actual
Expenditures by Function:						
Personnel Cost	16,780,920	15,182,897	1,598,023	10.53%	13,661,446	12,178,669
Benefit Cost	6,669,566	5,850,244	819,322	14.00%	5,568,186	5,456,454
Printing & Mailing Services	665,509	675,279	(9,770)	-1.45%	665,200	740,737
Operating Supplies	293,280	265,950	27,330	10.28%	248,183	149,068
Purchases	722,452	633,755	88,697	14.00%	340,720	487,022
Training & Education	223,106	176,991	46,115	26.05%	162,666	139,338
Travel Expenditures	66,317	54,767	11,550	21.09%	41,327	36,366
Utilities	567,800	535,800	32,000	5.97%	495,800	400,336
Legal Services	4,260,000	3,630,000	630,000	17.36%	3,625,000	3,337,500
Professional Services	3,589,727	3,819,852	(230,125)	-6.02%	4,033,256	1,977,860
Insurance	98,000	109,866	(11,866)	-10.80%	110,678	97,902
Aerial Photography	450,000	657,650	(207,650)	-31.57%	657,650	593,816
Rentals	154,320	154,320	-	0.00%	154,320	125,657
Building & Equipment Maintenance	451,790	450,579	1,211	0.27%	463,289	276,594
Software Maintenance	350,320	430,627	(80,307)	-18.65%	430,627	441,686
Other Services	430,857	422,516	8,341	1.97%	396,116	435,072
Capital Equipment	481,256	361,049	120,207	33.29%	438,050	165,063
Debt Administration	376,309	748,838	(372,529)	-49.75%	748,838	748,838
Total Expenditures	$ 36,631,529	$ 34,160,980	$ 2,470,549	7.23%	$ 32,241,352	$ 27,787,977


2027 Expenditures by Category
Other Services 1%
Software Maintenance 1%
Capital Equipment 1%
Debt Administration 1%
Building & Equipment Maintenance 1%
Rentals 0%
Aerial Photography 1%
Insurance 0%
Professional Services 10%
Legal Services 12%
Personnel Cost 46%
Utilities 2%
Travel Expenditures 0%
Training & Education 1%
Subscriptions & Data Purchases 2%
Operating Supplies 1%
Printing & Mailing Services 2%
Benefit Cost 18%

Capital Expenditures

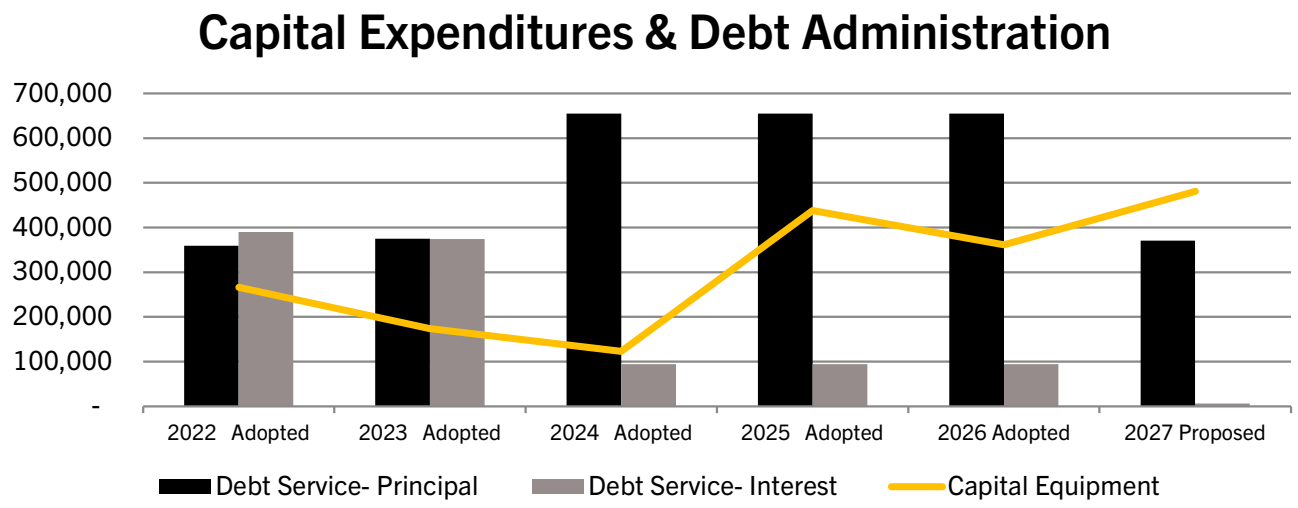
Three general ledger accounts combine to make the capital expenditures category and debt administration categories: (1) capital equipment, (2) debt service- principal, and (3) debt service- interest. Capital equipment is any fixed asset whose cost is over the capitalization threshold and has a useful 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 2027 and the previous five fiscal years' budget histories.

Capital Expenditures & Debt Administration FY 2022-2027

	2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Adopted	2027 Proposed
Capital Expenditures:						
Capital Equipment	$ 265,723	$ 173,931	$ 122,976	$ 438,050	$ 361,049	$ 481,256
Debt Service- Principal	358,859	374,611	654,742	654,742	654,742	370,271
Debt Service- Interest	389,979	374,227	94,096	94,096	94,096	6,038
Total Capital Expenditures	$ 1,014,561	$ 922,769	$ 871,814	$ 1,186,888	$ 1,109,887	$ 857,565



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 2027 proposed budget. The total dollar amount of the budgeted capital expenditures for FY 2027 is $481,256. 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
	Building Repairs	$ 15,000
IT (20)	Ubuntu Wifi Upgrade (infrastructure upgrade)	26,227
	UPS Battery Replacements (1/3 Replacement annually)	12,000
	Windows Server 2025 (version upgrade)	66,500
	Used R740 Server (capacity expansion)	32,000
	Synology 12 bay rackstation (Server Racks)	22,000
	Cisco Network Security	100,000
IT (20)	Transfer from reserves- Computer Equipment	(75,000)
	Transfer from reserves- Network Infrastructure	(100,000)
850 EAL (900)	Transfer to reserves- Building Repair/Replacement	372,529
	Total Capital Expenditures	$ 481,256

Detailed Budgetary Items

	FY 2027 Proposed budget	FY 2026 Adopted Budget	$ Change	% Change
General Fund	$ 36,631,529	$ 34,160,980	$2,483,950	7.23%

The proposed budget for 2027 totals $36,631,529, which represents a 7.23% increase over the 2026 adopted budget. The following table provides a comparison of the major revenue sources and major expenditure categories for fiscal years 2026 and 2027:

Budget Comparison FY 2026 v. FY 2027

	2027 Proposed	2026 Adopted	$ Change	% Change	2025 Adopted	2025 Actual
Appraisal assessments	$ 36,631,529	$ 34,160,980	$ 2,470,549	7.2%	$ 32,241,352	$ 28,644,206
Other revenue	209,000	209,000	-	0.0%	209,000	607,187
Total budgeted revenues	$ 36,840,529	$ 34,369,980	$ 2,470,549	7.2%	$ 32,450,352	$ 29,251,393
Expenditures by Category:						
Personnel Cost	16,780,920	15,182,897	1,598,023	10.53%	13,661,446	$ 12,178,669
Benefit Cost	6,669,566	5,850,244	819,322	14.00%	5,568,186	$ 5,456,454
Printing & Mailing Services	665,509	675,279	(9,770)	-1.45%	665,200	$ 740,737
Operating Supplies	293,280	265,950	27,330	10.28%	248,183	$ 149,068
Purchases	722,452	633,755	88,697	14.00%	340,720	$ 487,022
Training & Education	223,106	176,991	46,115	26.05%	162,666	$ 139,338
Travel Expenditures	66,317	54,767	11,550	21.09%	41,327	$ 36,366
Utilities	567,800	535,800	32,000	5.97%	495,800	$ 400,336
Legal Services	4,260,000	3,630,000	630,000	17.36%	3,625,000	$ 3,337,500
Professional Services	3,589,727	3,819,852	(230,125)	-6.02%	4,033,256	$ 1,977,860
Insurance	98,000	109,866	(11,866)	-10.80%	110,678	$ 97,902
Aerial Photography	450,000	657,650	(207,650)	-31.57%	657,650	$ 593,816
Rentals	154,320	154,320	-	0.00%	154,320	$ 125,657
Building & Equipment Maintenance	451,790	450,579	1,211	0.27%	463,289	$ 276,594
Software Maintenance	350,320	430,627	(80,307)	-18.65%	430,627	$ 441,686
Other Services	430,857	422,516	8,341	1.97%	396,116	$ 435,072
Capital Equipment	481,256	361,049	120,207	33.29%	438,050	$ 165,063
Debt Administration	376,309	748,838	(372,529)	100.00%	748,838	$ 748,838
Total Expenditures	$ 36,631,529	$ 34,160,980	$ 2,470,549	7.23%	$ 32,241,352	$ 27,787,977

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

Significant Increases

GL Account Title	FY 2027 Proposed Budget	FY 2026 Adopted Budget	$ Change	% Change
Personnel Cost	$ 16,780,920	$ 15,182,897	$ 1,598,023	10.53%
Benefit Cost	$ 6,669,566	$ 5,850,244	$ 819,322	14.00%
Operating Supplies	$ 293,280	$ 265,950	$ 27,330	10.28%
Subscription & Data Purchases	$ 722,452	$ 633,755	$ 88,697	14.00%
Training & Education	$ 223,106	$ 176,991	$ 46,115	26.05%
Travel Expenditures	$ 66,317	$ 54,767	$ 11,550	21.09%
Legal Services	$ 4,260,000	$ 3,630,000	$ 630,000	17.36%
Capital Equipment	$ 481,256	$ 361,049	$ 120,207	33.29%

PERSONNEL COST

The increase in Personnel Cost for 2027 reflects a 3.8% cost-of-living adjustment applied to all staff positions, consistent with the most recent 12-month Consumer Price Index (CPI), ensuring employee compensation keeps pace with regional economic conditions. In contrast to prior years, no new positions are being added; in fact, one currently vacant position will remain unfilled as part of a deliberate effort to modestly reduce overall staff count. The budget also includes merit-based step increases for eligible employees and continued adjustments to maintain pay equity and competitiveness within the local government market. The overall increase of $1.6 million (10.53%) reflects the District's commitment to responsibly managing personnel costs while retaining a qualified and dedicated workforce.

BENEFIT COST

The $819,322 increase in Benefit Cost is primarily due to higher projected health insurance premiums. The District remains committed to offering a comprehensive and competitive benefits package to support employee wellness, recruitment, and retention.

LEGAL SERVICES

The increase in Litigation costs for 2027 reflects the continued rise in lawsuit volume and the escalating cost of outside counsel, which has increased 612% over the last ten years. With nearly 2,500 lawsuits filed annually in recent years, TCAD carries one of the heaviest litigation burdens of any major appraisal district in Texas and when measured as a percentage of parcel count, Travis CAD is being sued more aggressively than any other metro CAD in the comparison group.

The $630,000 increase in the 2027 litigation budget reflects the reality of operating in a high-demand legal environment where lawsuit volumes have grown nearly sevenfold since 2015. Adequate funding for outside counsel, expert witnesses, and arbitration support is essential to protecting the integrity of the appraisal roll and the interests of all Travis County taxing entities.

CAPITAL EQUIPMENT

The 2027 Capital Expenditures budget totals $481,256 and reflects the District's ongoing commitment to maintaining and strengthening its physical and technology infrastructure. Key investments include critical IT upgrades such as network security enhancements, server capacity expansion, and system reliability improvements, as well as routine facility maintenance for the Administration building. The budget also includes strategic reserve transfers, both drawing from and contributing to reserves, to support long-term asset planning and reduce the impact of major expenditures on the operating budget in future years.

For a detailed breakdown of each capital item by department, please refer to the Capital Equipment section of this budget.

SUBSCRIPTIONS & DATA PURCHASES

The District remains committed to refining and expanding the capabilities of its existing technology platforms, continuing TCAD's long-standing reputation as a leader in technological advancement among appraisal districts. Rather than only introducing new systems, the focus for 2027 is on deepening the functionality and effectiveness of the tools already in place, improving workflows, closing operational gaps, and ensuring staff have the resources they need to perform at the highest level across appraisal, exemption processing, compliance tracking, and customer service.

Funding continues for core platforms including HR testing, training software, finance and legal compliance tools, and real estate market data services. The increase of $88,697 (14%) reflects both rising renewal costs and a deliberate effort to get more value from proven systems. TCAD's approach has always been to stay ahead of the curve, and that means continuously evolving our technology.

TRAINING & EDUCATION

Training and Education sees the largest percentage increase at $46,115 (26.05%), reflecting a deliberate investment in staff development during a period of departmental restructuring. This includes support for professional designations and certifications that are essential to maintaining a highly qualified workforce.

OPERATING SUPPLIES

Operating Supplies are increasing by $27,330 (10.28%), driven primarily by vendor cost increases and general inflationary pressure on routine day-to-day supplies.

TRAVEL EXPENDITURES

Travel Expenditures are increasing by $11,550 (21.09%) to support the travel required for employee training, certification programs, leadership development, and staying current with legislative changes and evolving industry standards.

Significant Decreases

GL Account Title	FY 2027 Proposed Budget	FY 2026 Adopted Budget	$ Change	% Change
Professional Services	$ 3,589,727	$ 3,819,852	$ (230,125)	-6.02%
Insurance	$ 98,000	$ 109,866	$ (11,866)	-10.80%
Aerial Photography	$ 450,000	$ 657,650	$ (207,650)	-31.57%
Software Maintenance	$ 350,320	$ 430,627	$ (80,307)	-18.65%
Debt Administration	$ 376,309	$ 748,838	$ (372,529)	-49.75%

PROFESSIONAL SERVICES

Professional Services are decreasing by $230,125 (6.02%) in the 2027 budget, reflecting a deliberate reevaluation of contracted services across the District.

AERIAL PHOTOGRAPHY

Aerial Photography is seeing one of the most significant reductions in the budget, decreasing by $207,650 (31.57%). This decrease is the direct result of a thorough reevaluation of contracted aerial services combined with a successful competitive pricing effort. By going back to the market and renegotiating terms, the District was able to secure substantially better pricing while maintaining the quality and coverage necessary to support accurate appraisal work.

SOFTWARE MAINTENANCE

Software Maintenance is decreasing by $80,307 (18.65%), reflecting the results of ongoing contract restructuring and a systematic review of existing software subscriptions. As part of the District's broader technology strategy, each platform and licensing agreement is being evaluated for value, utilization, and cost-effectiveness. Subscriptions that are redundant, underutilized, or available at lower cost through renegotiation are being adjusted accordingly.

INSURANCE

Insurance costs are decreasing by $11,866 (10.80%), reflecting updated premium projections across the District's liability, property, and workers' compensation coverage. These reductions are based on current coverage needs, favorable claims experience, and ongoing coordination with the District's insurance providers to ensure adequate protection at the most competitive rates available.

DEBT ADMINISTRATION

Debt Administration costs are decreasing by $372,529 (49.75%), representing the most significant dollar reduction in the 2027 budget, and marking a major financial milestone for the District. More in-depth information on the District's debt can be found in the Debt Administration section of the budget.

Debt Administration

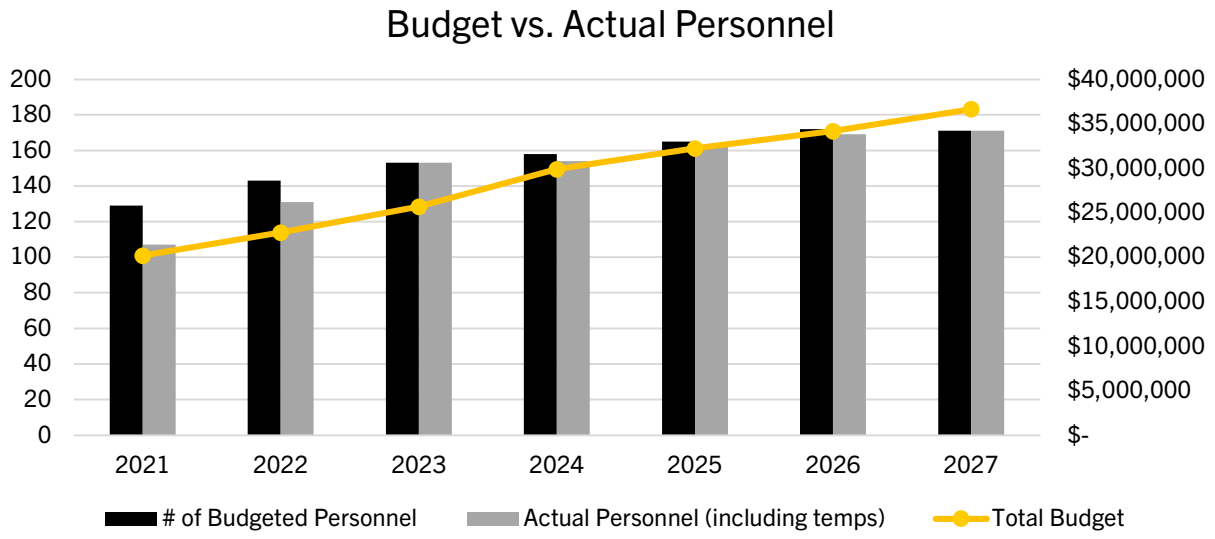
The District completed a lease/purchase agreement in May 2019 for the property located at 850 E. Anderson Lane. Renovations on the office building were completed in July 2020. The 850 EAL Holding Corp. is a blended component unit of the district. The sole purpose of the 850 EAL Holding Corp. is to support 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 2027 budget. More in-depth information on the District's debt can be found in the Debt Administration section of the budget.

Staffing

For 2027, due to the restructuring of several departments, we are requesting 0 new FTEs. Our total budgeted staffing will decrease from 172 to 171 positions. This reduction is the result of an existing vacant position that will not be filled. No filled positions are being eliminated.

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

Year	2021	2022	2023	2024	2025	2026
# of Budgeted Personnel	129	143	153	158	165	172
Actual Personnel (including temps)	107	131	153	154	163	169
Variance	22	20	0	4	2	3

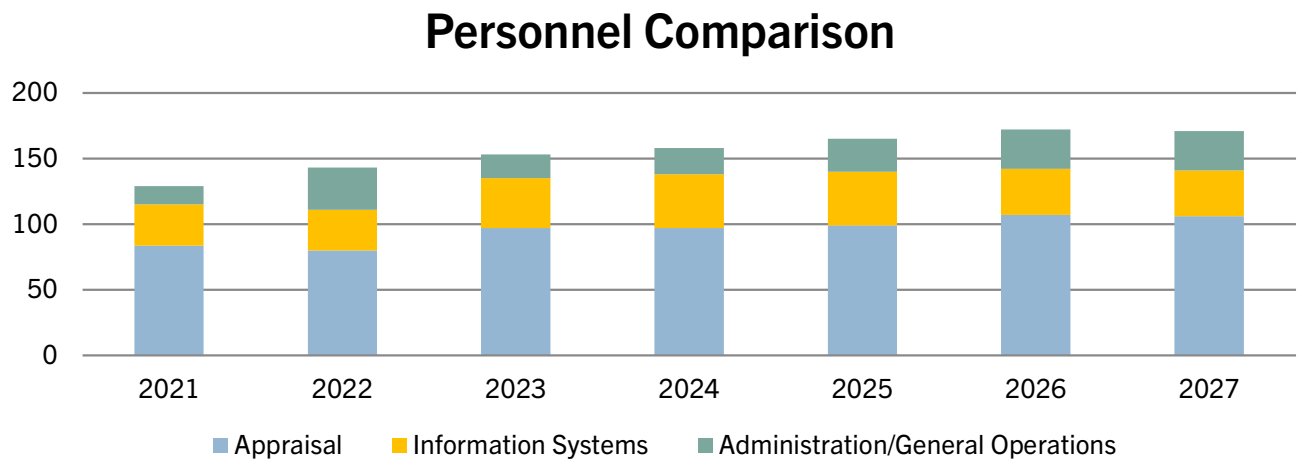


The Budget vs. Actual Personnel chart illustrates the District's steady and deliberate growth over the past several years. Since 2021, TCAD has made consistent progress in building a fully staffed, stable workforce, moving from a position where actual staffing lagged significantly behind budgeted headcount to one where the two are closely aligned. This reflects successful recruitment, improved retention, and a sustained organizational commitment to having the right people in place to serve Travis County taxpayers.

Over the same period, the total budget has grown thoughtfully alongside the workforce. This growth reflects not just staffing levels, but meaningful investments in employee compensation, professional development, and the infrastructure needed to support a high-performing organization.

Budgeted employees by program:

Year	2021	2022	2023	2024	2025	2026	2027
Appraisal	83.5	80	97	97	99	107	106
Information Systems	31.5	31	38	41	41	35	35
Administration/General Operations	14	32	18	20	25	30	30
Total	129	143	153	158	165	172	171



Position count by title:

Title	Position Count
Chief Appraiser	1
Deputy Chief of Appraisal	1
Deputy Chief Of Operations	1
Chief Strategy Officer	1
Director of Administration	1
Appeals Coordinator	1
CAMA Operations Manager	1
Director of Finance	1
HR & Finance Administrator	1
Communication Supt. Specialist	1
Deputy TLO	1
Executive Support & Facilities Coordinator	1
Printing & Mailing Manager	1
Admin Support	1
Facilities Support Specialist	1
Taxpayer Liaison Officer	1
Director of Data Integration & Innovation	1
Director of Compliance	1
Compliance Analyst	2
Sr. In-House Counsel	1
Litigation Attorney	1
Litigation & Arbitration Manager	1
Litigation Appraiser	4
Records Manager	1
Legal Assistant	3
Arbitration Appraiser	2
Commercial Arbitration Specialist	1
Paralegal	1
Arbitration Clerk	1
Director of IT	1
Network Manager	1
Database Programmer Analyst	1
Database Report Writer	1
Network Engineer	1
Help Desk Team Lead	1
Help Desk Technician	2

Title	Position Count
GIS Director	1
GIS Team Lead	1
GIS Technician	4
Deed Clerk	4
Customer Service Director	1
Exemptions Team Lead	1
Customer Service Team Lead	1
Appraisal Relations Specialist	1
Exemptions Audit Specialist	1
Customer Service Representative	12
Exemptions Clerk	6
Appraisal Support Director	1
Appraisal Support Manager	1
Appraisal Support Clerk	15
Dir. Of Commercial & BPP	1
Asst. Director of Commercial & BPP	1
Commercial/BPP Team Lead	3
Commercial/BPP Appraiser	15
Administrative Comm. Supt. Specialist	1
Sr. Commercial/Personal Property Appraiser	1
BPP Administrative Assistant	1
Director of Residential Appraisal	1
Asst. Director Residential Appraisal	1
Residential Manager	3
Residential Team Lead	6
Sr. Res Appr	3
Residential Appraiser	30
Administrative Assistant	2
Residential Support Specialist	1
Director of Land/Special Appraisal	1
Land/Special Appr. TL	1
Land/Special Appraiser	4
Ag Administrator	1

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.

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.

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 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 TCDRS plan replaces Social Security for District employees. Employees contribute 7% of earnings to the TCDRS plan through payroll deduction. Currently, the District matches employee contributions to TCDRS 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%

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.

Language Proficiency Pay

Effective January 1, 2027, the District introduced a Language Proficiency Pay Incentive to better serve the diverse population of Travis County and improve accessibility of District services. Eligible employees who demonstrate proficiency in an approved secondary language, including Spanish, American Sign Language, Vietnamese, Mandarin Chinese, or other commonly spoken languages as determined by the Chief Appraiser, and whose job duties require the use of that language may qualify for a stipend of $125 per month, paid semi-monthly at $62.50 per pay period.

To qualify, employees must submit an application, pass a District-approved language proficiency assessment, and receive written approval. The incentive is limited to one language per employee and is subject to periodic verification to maintain eligibility. If an employee transfers to a position where the language is no longer required, the incentive may be discontinued. Approval of the Language Proficiency Pay Incentive is at the discretion of the Chief Appraiser or designee.

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.

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.

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.

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, 2025, the District had a total fund balance of $8,073,060, with $989,613 being nonspendable fund balance for prepaid items, $2,161,717 being committed fund balance for reserves for future expenditures, and $4,921,730 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, 2025, 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, 2025, are as follows:

	General Fund
Nonspendable	
Prepaid items	$ 989,613
Total nonspendable	989,613
Committed	
Reserve for computer equipment	89,594
Reserve for network infrastructure	350,000
Reserve for technology enhancements	154,192
Reserve for litigation	848,377
Reserve for market data purchases	150,000
Reserve for Board of Directors Election	569,554
Total committed	2,161,717
Unassigned	4,921,730
Total Fund Balance	$ 8,073,060

This District has estimated end-of-year surplus funds and adopted use of reserve funds in 2026 to determine an estimate of ending fund balance as of December 31, 2026.

	Balance as of 12/31/2025	2026 Budgeted Reserves	2025 Estimated Surplus Funds	Estimated EOY 2026 Balance	2027 Proposed Budgeted Reserve Funds	Estimated Ending Balance, Dec. 31, 2027
Unallocated reserves (Unassigned Fund Balance)	$ 4,921,730	$ -	$ 209,000	$ 5,130,730	$ 209,000	$ 5,339,730
	$ 4,921,730	**$ -**	**$ 209,000**	**$ 5,130,730**	**$ 209,000**	**$ 5,339,730**
Nonspendable (prepaid items)	**$ 989,613**			$ 989,613		**$ 989,613**
Reserve for Computer Equipment	89,594		-	89,594	(75,000)	14,594
Reserve for Network Infrastructure	350,000		-	350,000	(100,000)	250,000
Reserve for Technology Enhancements	154,192		-	154,192	(100,000)	54,192
Reserve for Litigation	848,377		2,012,507	2,860,884		2,860,884
Reserve for ARB Operations	-		-	-		-
Reserve for Building Repair & Replacement	-			-	372,529	372,529
Reserve for Data Purchases	150,000			150,000	(100,000)	50,000
Reserve for Board Election	569,554			569,554		569,554
	$ 2,161,717	**$ -**	**$ 2,012,507**	**$ 4,174,224**	**$ (2,471)**	**$ 4,171,753**
Total Fund Balance	**$ 8,073,060**	**$ -**	**$ 2,221,507**	**$ 10,294,567**	**$ 206,529**	**$ 10,501,096**

Long-Term Financial Plans

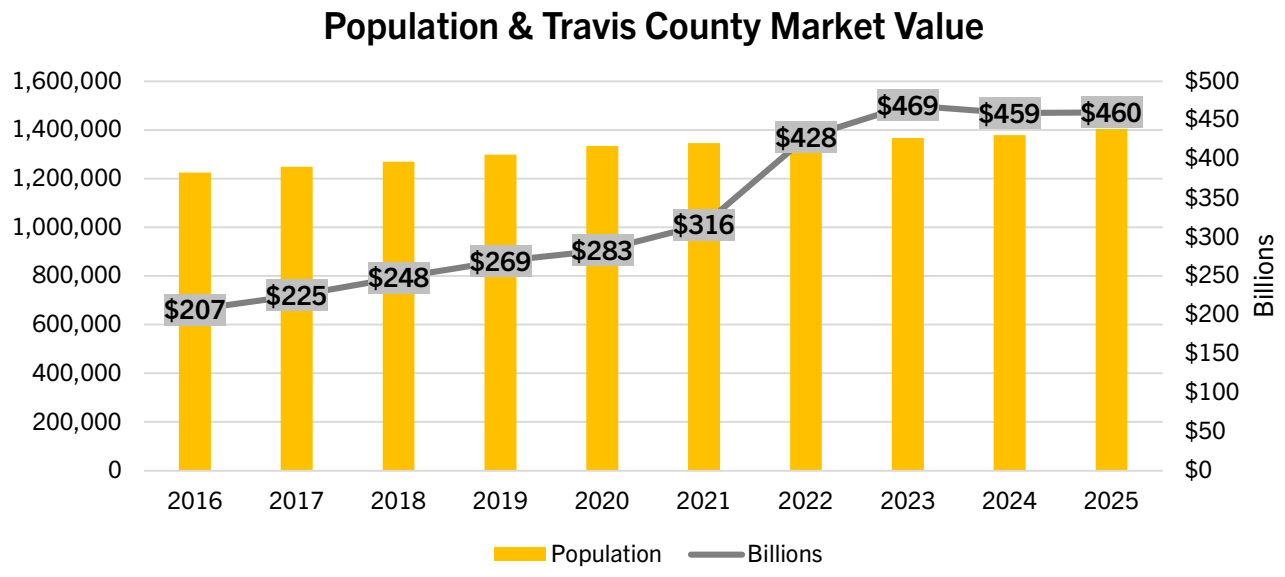
As a special purpose entity created and governed by the Texas Property Tax Code, the Travis Central Appraisal District operates within a uniquely defined statutory framework that shapes its long-range financial planning in ways that differ significantly from general purpose governments such as cities and counties. Unlike those entities, TCAD has a single mandated function, the appraisal of all taxable property within Travis County at one hundred percent of market value, and many of the District's operational requirements, timelines, and obligations are established by statute rather than by discretionary policy. As a result, traditional multi-year operating plans of the type produced by general purpose governments are not directly applicable to the District's structure or legal environment.

Within these statutory constraints, however, TCAD is committed to forward-looking financial stewardship and plans as far ahead as its structure and legal framework allow. The following represents the District's long-range financial outlook across the areas where planning is both possible and meaningful.

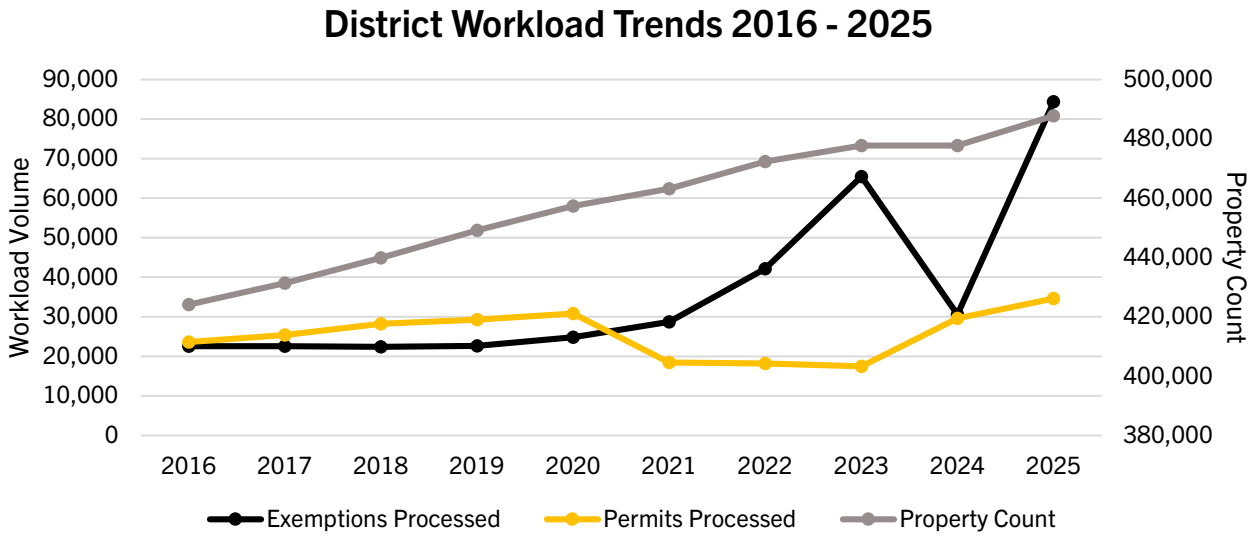
The most significant long-range financial milestone on the horizon is the anticipated payoff of the District's building note in 2027. Originally structured as a 20-year obligation, the District will satisfy this debt in approximately 8.5 years through disciplined financial management and the strategic application of proceeds from the sale of the former building. This eliminates a recurring debt service obligation and meaningfully improves the District's long-term financial position, freeing future resources for operations and infrastructure.

The District maintains dedicated reserves for capital asset replacement, technology infrastructure, and building repair and replacement. Planned contributions to and strategic draws from these reserves are incorporated into each annual budget cycle, reducing the impact of large one-time expenditures on the operating budget and ensuring the District is not dependent on single-year funding decisions for major asset needs.

TCAD's primary revenue source is the annual levy assessed to the taxing entities it serves, calculated based on each entity's proportionate share of the certified appraisal roll. Following two consecutive years of modest market value decline in 2024 and 2025, the 2026 appraisal roll is estimated at approximately $485 billion based on the January 1, 2026 mass appraisal report, a recovery of roughly 5.8%, signaling a return to growth in the Travis County property tax base. Continued population growth and economic diversification in Travis County are expected to support a stable and growing revenue base for the District in future years.



As Travis County continues to grow, so does the workload of the District across every operational area, appraisal, exemption processing, customer service, appeals, and litigation. The District's staffing strategy this year is focused on maintaining a stable, fully qualified workforce rather than pursuing aggressive headcount growth. Compensation will continue to be benchmarked against the local government market to ensure retention of experienced staff, with future cost-of-living adjustments tied to objective economic indicators such as the Consumer Price Index.



The District anticipates continued pressure in several areas over the coming years, most notably litigation costs, which have risen substantially over the past decade as lawsuit volumes have grown and the complexity of cases has increased. Technology refresh cycles, rising software subscription costs, and ongoing investment in staff training and professional development are also expected to contribute to moderate budget growth in future years. The District will continue to actively manage these costs through competitive procurement, contract restructuring, and strategic use of reserves where appropriate.

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 must field-check the property and determine the value of the new improvements. The continued growth in permit volume represents a sustained and significant workload demand that the District must plan for 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 five years of employment. The cost to the District for an appraiser to complete the required core courses is $12,500 for an entry-level appraiser. HR professionals estimate that the true cost of an employee separation is 2.5 times the employee's annual salary, making retention not only a workforce priority but a financial one. The District will continue to focus on employee retention through a positive work environment, competitive compensation tied to objective market indicators, and outstanding benefits, ensuring that investment in staff training and development translates into long-term organizational strength rather than recurring replacement costs.

CONTACT INFORMATION

Should you have any questions about the District's FY 2026 adopted 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.

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

Travis Central Appraisal District
Budget Comparison

GL Account Title	2027 Proposed Budget	2026 Adopted Budget	$ Change	% Change	2025 Adopted Budget	2025 Actual
EXPENDITURES:						
Personnel Cost	$ 16,780,920	$ 15,182,897	$ 1,598,023	10.53%	$ 13,661,446	$ 13,024,549
Benefit Cost	6,669,566	5,850,244	819,322	14.00%	5,568,186	5,456,454
Printing & Mailing Services	665,509	675,279	(9,770)	-1.45%	665,200	740,737
Operating Supplies	293,280	265,950	27,330	10.28%	248,183	149,068
Subscription & Data Purchases	722,452	633,755	88,697	14.00%	340,720	487,022
Training & Education	223,106	176,991	46,115	26.05%	162,666	139,338
Travel Expenditures	66,317	54,767	11,550	21.09%	41,327	36,366
Utilities	567,800	535,800	32,000	5.97%	495,800	400,336
Legal Services	4,260,000	3,630,000	630,000	17.36%	3,625,000	3,337,500
Professional Services	3,589,727	3,819,852	(230,125)	-6.02%	4,033,256	1,977,860
Insurance	98,000	109,866	(11,866)	-10.80%	110,678	97,902
Aerial Photography	450,000	657,650	(207,650)	-31.57%	657,650	593,816
Rentals	154,320	154,320	-	0.00%	154,320	125,657
Building & Equipment Maintenance	451,790	450,579	1,211	0.27%	463,289	276,594
Software Maintenance	350,320	430,627	(80,307)	-18.65%	430,627	441,686
Other Services	430,857	422,516	8,341	1.97%	396,116	435,072
Capital Equipment	481,256	361,049	120,207	33.29%	438,050	165,063
Debt Administration	376,309	748,838	(372,529)	-49.75%	748,838	748,838
Total	***$ 36,631,529***	***$ 34,160,980***	***$ 2,470,549***	***7.23%***	***$ 32,241,352***	***$ 28,633,857***

2026 Adopted Budget	$	34,160,980
2027 Proposed Budget	$	36,631,529
$ Change in Total Budget	$	2,470,549
% Change in Total Budget		7.23%

Travis Central Appraisal District
Budget Comparison

GL Account Title	2027 Proposed Budget	2026 Adopted Budget	$ Change	% Change	2025 Adopted Budget	2025 Actual
REVENUE:						
Appraisal Revenue	36,631,529	34,160,980	2,470,549	7.23%	32,241,352	28,644,206
Refund of Appraisal Assessments	-	-	-	0.00%	-	-
Investment earnings	150,000	150,000	-	0.00%	150,000	527,684
Charges for Services	9,000	9,000	-	0.00%	9,000	4,338
Miscellaneous revenue	50,000	50,000	-	0.00%	50,000	75,165
	36,840,529	**34,369,980**	**2,470,549**	**7.19%**	**32,450,352**	**29,251,393**
EXPENDITURES:						
Personnel Cost						
Salaries	14,544,995	12,865,072	1,679,923	13.06%	11,317,421	11,141,934
Overtime	137,000	130,000	7,000	5.38%	120,000	113,735
Temporary Staffing	245,000	300,000	(55,000)	-18.33%	355,000	257,072
Auto Allowance	675,800	709,700	(33,900)	-4.78%	695,900	665,928
ARB Per Diem Payments	1,178,125	1,178,125	-	0.00%	1,173,125	845,880
Benefit Cost						
Retirement Contributions	1,510,157	1,439,924	70,233	4.88%	1,255,953	1,424,189
Retirement- 401(a)	441,137	394,860	46,277	11.72%	350,173	598,152
Deferred Comp	373,612	335,048	38,564	11.51%	297,813	250,179
Health Insurance	3,683,000	3,054,149	628,851	20.59%	3,081,650	2,561,490
Retiree Healthcare	110,000	110,000	-	0.00%	110,000	112,167
Dental Insurance	129,817	110,559	19,258	17.42%	105,717	143,653
Life Insurance	35,973	35,540	433	1.22%	34,293	20,098
Disability Insurance	64,089	74,837	(10,748)	-14.36%	72,212	100,504
Long Term Care	50,784	51,300	(516)	-1.01%	49,500	26,690
Medicare Contributions	213,218	190,849	22,369	11.72%	169,251	182,807
Employee Programs	6,478	3,240	3,238	99.94%	3,240	3,240
Norton Identity Protection	10,717	9,474	1,243	13.12%	9,321	8,042
MASA Transportation Insurance	28,518	29,546	(1,028)	-3.48%	29,063	25,242
Vision	12,066	10,918	1,148	10.51%	-	10,349
Printing & Mailing Services						
Printing	221,909	227,679	(5,770)	-2.53%	242,600	191,104
Paper	25,000	25,000	-	0.00%	25,000	16,997
Postage & Freight	176,400	176,400	-	0.00%	176,400	219,037
Postage & Freight- Special Services	240,000	245,000	(5,000)	-2.04%	220,000	306,362
Shipping Costs	2,200	1,200	1,000	83.33%	1,200	7,238
Operating Supplies						
Operating Supplies	90,390	77,190	13,200	17.10%	77,300	62,278
Operating Supplies- Equipment	109,890	115,760	(5,870)	-5.07%	102,000	37,991
Operating Supplies- Software	58,000	48,000	10,000	20.83%	43,883	15,306
Furniture & Equipment	35,000	25,000	10,000	40.00%	25,000	33,492
Subsription & Data Purchases						
Books, Publications, Subscriptions	722,452	633,755	88,697	14.00%	340,720	487,022
Training & Education						
Education & Training	223,106	176,991	46,115	26.05%	162,666	139,338
Travel Expenditures						
Travel, Meals & Lodging	66,317	54,767	11,550	21.09%	41,327	36,366

Travis Central Appraisal District
Budget Comparison

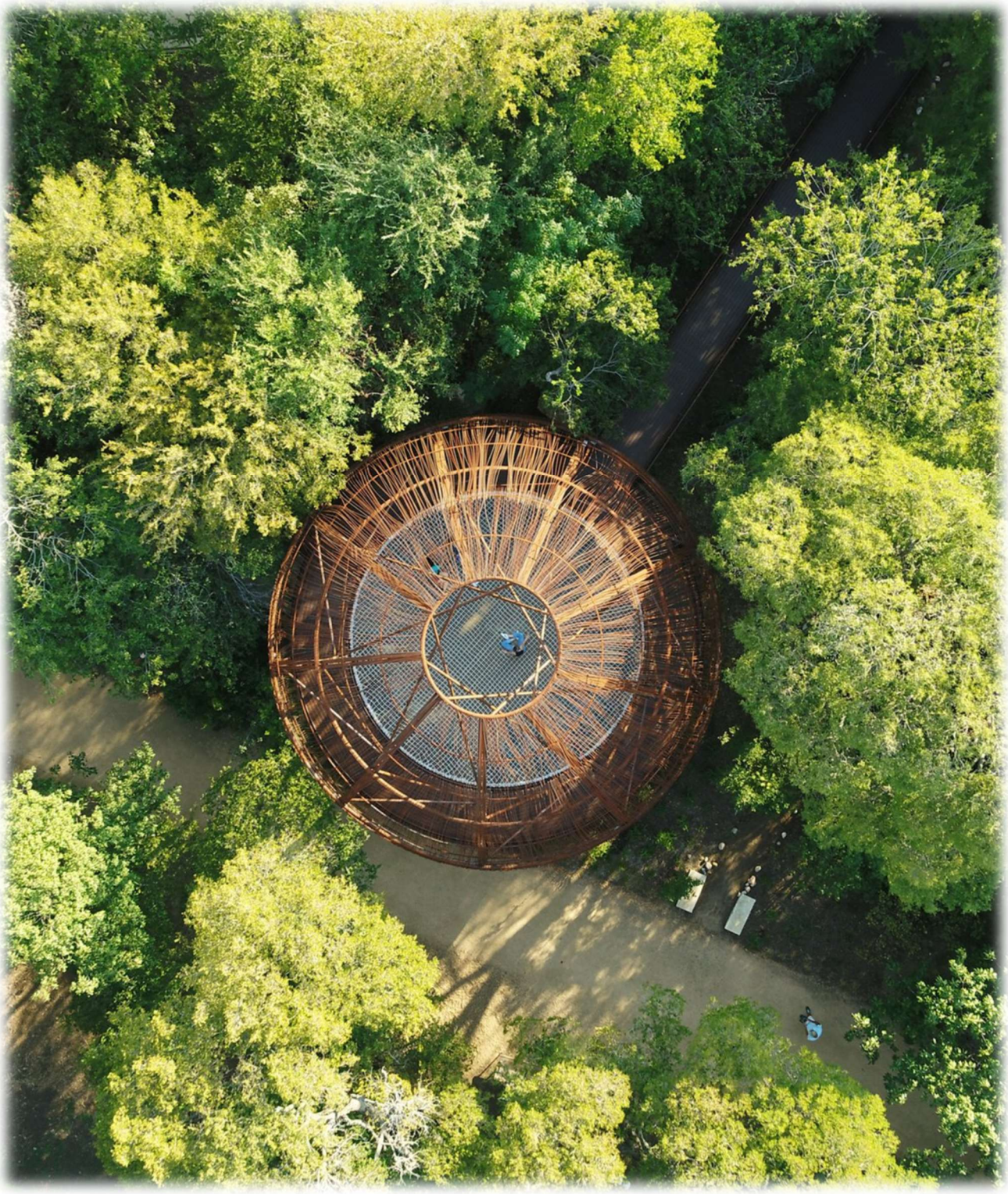
GL Account Title	2027 Proposed Budget	2026 Adopted Budget	$ Change	% Change	2025 Adopted Budget	2025 Actual
Utilities						
Utilities	294,800	265,800	29,000	10.91%	228,800	237,141
Telephone	175,000	175,000	-	0.00%	175,000	22,682
Wireless Internet	50,000	50,000	-	0.00%	50,000	80,185
Internet	48,000	45,000	3,000	6.67%	42,000	60,329
Legal Services						
Legal & Attorney	3,560,000	3,105,000	455,000	14.65%	3,100,000	2,892,779
Legal & Attorney- Personnel	50,000	50,000	-	0.00%	50,000	31,914
Arbitration Refunds	150,000	150,000	-	0.00%	150,000	131,350
Legal Fees- Expert Witness/Reports	500,000	325,000	175,000	53.85%	325,000	281,458
Professional Services						
Accounting & Audit	38,461	38,461	-	0.00%	38,461	41,230
Appraisal Services	320,000	350,000	(30,000)	-8.57%	600,000	322,025
Professional Services	3,176,266	3,376,391	(200,125)	-5.93%	3,339,795	1,553,317
Professional Services- Payroll	55,000	55,000	-	0.00%	55,000	61,288
Insurance						
Workers' Compensation	30,000	45,000	(15,000)	-33.33%	39,000	40,453
Unemployment Insurance	10,000	10,000	-	0.00%	27,000	2,730
Property Insurance	30,000	28,000	2,000	7.14%	17,812	21,017
Liability Insurance	28,000	26,866	1,134	4.22%	26,866	33,703
Aerial Photography						
Aerial Photography	450,000	657,650	(207,650)	-31.57%	657,650	593,816
Rentals						
Rental- Office Machines	140,520	140,520	-	0.00%	140,520	110,317
Rental- Storage	13,800	13,800	-	0.00%	13,800	15,339
Building & Equipment Maintenance						
Repair & Maintenance- Equipment	155,240	154,029	1,211	0.79%	146,739	91,189
Building Maintenance	226,550	226,550	-	0.00%	226,550	114,644
Building Cleaning Service	70,000	70,000	-	0.00%	90,000	70,761
Software Maintenance						
Software Maintenance	350,320	430,627	(80,307)	-18.65%	430,627	441,686
Other Services						
Records Management	21,000	21,000	-	0.00%	12,000	12,160
Dues & Membership	18,257	15,316	2,941	19.20%	15,516	14,786
Advertising & Legal Notices	37,500	42,500	(5,000)	-11.76%	42,500	47,834
Employee Appreciation	55,000	55,000	-	0.00%	55,000	32,709
BOD	9,500	39,500	(30,000)	-75.95%	54,500	51,175
Security Service	270,000	230,000	40,000	17.39%	200,000	264,501
Deed Copies	3,000	3,000	-	0.00%	3,000	2,000
Vehicle Fuel	1,800	1,800	-	0.00%	1,800	581
Vehicle Maintenance	4,200	3,800	400	10.53%	1,200	231
Bank Fees	10,000	10,000	-	0.00%	10,000	8,670
Credit Card Fees	600	600	-	0.00%	600	426
Property Taxes			-	0.00%	-	-
Capital Equipment						
Capital Equipment	481,256	361,049	120,207	33.29%	438,050	165,063
Debt Administration						
Debt Service- Principal	370,271	713,483	(343,212)	-48.10%	654,742	713,483
Debt Service- Interest	6,038	35,355	(29,317)	-82.92%	94,096	35,355
Total	***$ 36,631,529***	***$ 34,160,980***	***$ 2,470,549***	***7.23%***	***$ 32,241,352***	***$ 28,644,206***

Travis Central Appraisal District
Budget by Department

GL Title	Admin	Compliance	Appeals	IT	GIS	Customer Service	Appraisal Support	Commercial	Residential	ARB	850 EAL Holding Corp.	Total Budget
Personnel Cost												
Salaries	2,268,293	447,535	1,762,209	873,658	723,944	1,342,557	949,991	1,878,290	4,298,518	-	-	14,544,995
Overtime	10,000	10,000	10,000	5,000	25,000	15,000	15,000	7,000	40,000	-	-	137,000
Temporary Staffing	10,000	10,000	5,000	-	-	100,000	100,000	20,000	-	-	-	245,000
Auto Allowance	3,000	-	68,000	-	-	8,400	-	176,400	420,000	-	-	675,800
Per Diem Payments	-	-	-	-	-	-	-	-	-	1,178,125	-	1,178,125
Benefit Cost												
Retirement Contributions	232,908	46,835	180,650	89,355	73,558	146,949	107,218	194,256	438,428	-	-	1,510,157
Retirement- 401(a) Contributions	68,035	13,681	52,770	26,102	21,487	42,926	31,320	56,745	128,071	-	-	441,137
Deferred Comp	62,696	11,401	43,975	21,751	17,906	35,771	26,100	47,287	106,725	-	-	373,612
Health Insurance	521,000	81,600	326,400	163,200	204,000	469,200	346,800	469,200	1,101,600	-	-	3,683,000
Retiree Healthcare	110,000	-	-	-	-	-	-	-	-	-	-	110,000
Dental Insurance	47,925	2,113	8,453	4,227	5,283	12,152	8,982	12,152	28,530	-	-	129,817
Life Insurance	3,174	846	3,386	1,693	2,116	4,867	3,597	4,867	11,427	-	-	35,973
Disability Insurance	5,655	1,508	6,032	3,016	3,770	8,671	6,409	8,671	20,357	-	-	64,089
LTC	4,481	1,195	4,780	2,390	2,987	6,871	5,078	6,871	16,131	-	-	50,784
Medicare Contributions	32,884	6,613	25,506	12,616	10,386	20,747	15,138	27,427	61,901	-	-	213,218
Employee Programs	3,240	3,240	-	-	-	-	(2)	-	-	-	-	6,478
Norton Identity Protection	931	253	1,010	505	631	1,452	1,073	1,452	3,410	-	-	10,717
MASA Transportation Insurance	2,478	672	2,688	1,344	1,680	3,864	2,856	3,864	9,072	-	-	28,518
Vision	1,129	282	1,129	564	706	1,623	1,200	1,623	3,810	-	-	12,066
Printing & Mailing Services												
Printing	6,729	2,730	650	210,200	250	200	50	350	750	-	-	221,909
Paper	-	-	-	25,000	-	-	-	-	-	-	-	25,000
Postage & Freight	-	-	-	176,400	-	-	-	-	-	-	-	176,400
Postage & Freight	-	-	-	240,000	-	-	-	-	-	-	-	240,000
Shipping Costs	1,000	1,000	25	25	25	25	25	50	25	-	-	2,200
Operating Supplies												
Operating Supplies	29,000	1,200	8,160	24,340	8,340	3,900	2,450	4,000	4,000	5,000	-	90,390
Operating Supplies- Equipment	-	-	-	109,890	-	-	-	-	-	-	-	109,890
Operating Supplies- Software	-	-	-	58,000	-	-	-	-	-	-	-	58,000
Furniture & Equipment	10,000	10,000	10,000	-	-	-	-	5,000	-	-	-	35,000
Subscriptions & Data Purchases												
Books, Publications, Subscriptions	111,230	18,090	23,260	2,900	1,460	194,650	1,643	226,467	142,752	-	-	722,452
Training & Education												
Education & Training	57,138	8,000	17,963	5,400	5,650	7,105	2,880	58,420	55,550	5,000	-	223,106
Travel Expenditures												
Travel, Meals & Lodging	21,500	2,000	10,050	550	4,688	738	738	13,602	12,451	-	-	66,317
Utilities												
Utilities	294,800	-	-	-	-	-	-	-	-	-	-	294,800
Telephone	-	-	-	175,000	-	-	-	-	-	-	-	175,000
Wireless Internet	-	-	-	50,000	-	-	-	-	-	-	-	50,000
Internet	-	-	-	48,000	-	-	-	-	-	-	-	48,000
Legal Services												
Legal & Attorney	-	-	3,525,000	-	-	-	-	-	-	35,000	-	3,560,000
Legal & Attorney- Personnel	50,000	-	-	-	-	-	-	-	-	-	-	50,000
Arbitration Refunds	-	-	150,000	-	-	-	-	-	-	-	-	150,000
Legal Fees- Expert Witness/Reports	-	-	500,000	-	-	-	-	-	-	-	-	500,000
Professional Services												
Accounting & Audit	38,461	-	-	-	-	-	-	-	-	-	-	38,461
Appraisal Services	-	-	-	-	-	-	-	295,000	25,000	-	-	320,000
Professional Services	867,500	20,000	42,500	1,988,441	140,000	102,825	-	-	-	15,000	-	3,176,266
Professional Services- Payroll	55,000	-	-	-	-	-	-	-	-	-	-	55,000
Insurance												
Workers' Compensation	30,000	-	-	-	-	-	-	-	-	-	-	30,000
Unemployment Insurance	10,000	-	-	-	-	-	-	-	-	-	-	10,000
Property Insurance	30,000	-	-	-	-	-	-	-	-	-	-	30,000
Liability Insurance	28,000	-	-	-	-	-	-	-	-	-	-	28,000
Aerial Photography												
Aerial Photography	-	-	-	450,000	-	-	-	-	-	-	-	450,000
Rentals												
Rental- Office Machines	-	-	-	140,520	-	-	-	-	-	-	-	140,520
Rental- Storage	6,000	-	-	7,800	-	-	-	-	-	-	-	13,800
Building & Equipment Maintenance												
Repair & Maintenance- Equipment	20,640	-	-	134,100	-	500	-	-	-	-	-	155,240
Building Maintenance	226,550	-	-	-	-	-	-	-	-	-	-	226,550
Building Cleaning Service	70,000	-	-	-	-	-	-	-	-	-	-	70,000
Software Maintenance												
Software Maintenance	-	-	-	350,320	-	-	-	-	-	-	-	350,320
Other Services												
Records Management	-	-	21,000	-	-	-	-	-	-	-	-	21,000
Dues & Membership	7,835	1,135	1,402	-	300	1,270	315	2,500	3,500	-	-	18,257
Advertising & Legal Notices	37,500	-	-	-	-	-	-	-	-	-	-	37,500
Employee Appreciation	55,000	-	-	-	-	-	-	-	-	-	-	55,000
BOD	9,500	-	-	-	-	-	-	-	-	-	-	9,500
Security Service	270,000	-	-	-	-	-	-	-	-	-	-	270,000
Deed Copies	-	-	-	-	3,000	-	-	-	-	-	-	3,000
Vehicle Fuel	1,800	-	-	-	-	-	-	-	-	-	-	1,800
Vehicle Maintenance	4,200	-	-	-	-	-	-	-	-	-	-	4,200
Bank Fees	10,000	-	-	-	-	-	-	-	-	-	-	10,000
Credit Card Fees	600	-	-	-	-	-	-	-	-	-	-	600
Capital Equipment												
Capital Equipment	25,000	-	-	83,727	-	-	-	-	-	-	372,529	481,256
Debt Administration												
Debt Service- Principal	-	-	-	-	-	-	-	-	-	-	370,271	370,271
Debt Service- Interest	-	-	-	-	-	-	-	-	-	-	6,038	6,038
Total	*$ 5,772,812*	*$ 701,929*	*$ 6,811,998*	*$ 5,486,034*	*$ 1,257,167*	*$ 2,532,263*	*$ 1,628,861*	*$ 3,521,494*	*$ 6,932,008*	*$ 1,238,125*	*$ 748,838*	*$ 36,631,529*

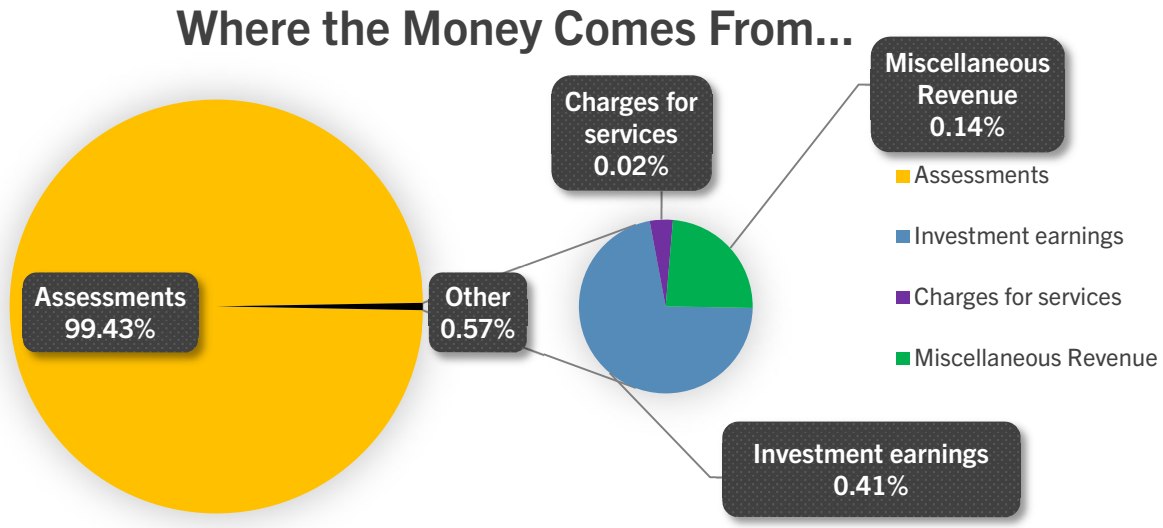
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REVENUE BUDGET



Pease Park Tree House Structure by Mell Lawrence Architects via Instagram @ml_arch

The revenue budget for fiscal year 2027 totals $36,840,529. 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 $36,631,529. 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.



Assessments to the taxing entities: The majority of the District's revenue comes from the taxing entities of Travis County (99.43%). The District serves 171 local government agencies, including 21 cities, 18 emergency districts, the county, the hospital district, the junior college, 62 municipal utility districts, 1 road district, 1 park district, 15 school districts, 17 water control improvement districts, and 33 public improvement districts. For 2025, the tax levy for all taxing units in Travis County was $6,382,496,091. 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.

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.

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	$	3,253
Public Improvement District Fees	$	46,747
	$	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.

For fiscal year 2027, TCAD determined this rate to be $2.48 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.

Public Improvement District Fees

Taxing Unit ID	Taxing Unit Cd	Taxing Unit Name	Parcel Count	Per Parcel Fee	Total Fee
1895791	13D	MANOR HEIGHTS PID (IMP AREA #5)	185	$ 2.48	$ 457.91
1895787	12T	WILDHORSE PID (IMP AREA #1 C-13)	1	$ 2.48	$ 2.48
1895786	12R	WILDHORSE PID (IMP AREA #1 C-4)	1	$ 2.48	$ 2.48
1895785	12P	WILDHORSE PID (IMP AREA #3)	312	$ 2.48	$ 772.26
1895784	12N	LONGVIEW 71 PID IMPROVEMENT AREA #2	3	$ 2.48	$ 7.43
1895779	12I	PERSIMMON PID MIA	2	$ 2.48	$ 4.95
1895778	12H	MEADOWLARK PRESERVE	414	$ 2.48	$ 1,024.73
1895776	12F	TURNERS CROSSING PID (IMP AREA #3)	260	$ 2.48	$ 643.55
1895775	12E	WILDHORSE PID (IMP AREA #2)	319	$ 2.48	$ 789.59
1895774	12D	DURANGO PID (IMP AREA #2)	233	$ 2.48	$ 576.72
1895770	11T	MUSTANG VALLEY PID	154	$ 2.48	$ 381.18
1895767	11N	BURNET CO IMPROVEMENT DIST NO 1	2	$ 2.48	$ 4.95
1895765	11L	LAKESIDE MEADOWS PID (IMP AREA #1)	283	$ 2.48	$ 700.48
1895764	11K	MANOR HEIGHTS PID (IMP AREA #4)	466	$ 2.48	$ 1,153.44
1895760	11G	TURNERS CROSSING PID (IMP AREA #2)	308	$ 2.48	$ 762.36
1895759	11F	DURANGO PID (IMP AREA #1)	248	$ 2.48	$ 613.85
1895758	11D	LONGVIEW 71 PID IMPROVEMENT AREA #1	349	$ 2.48	$ 863.84
1895757	11C	THE GROVE AT MUSTANG RIDGE PID	1	$ 2.48	$ 2.48
1895754	10U	MANOR HEIGHTS PID (IMP AREA #3)	355	$ 2.48	$ 878.70
1895753	10T	TESSERA ON LAKE TRAVIS PID (IMP AREA #3	431	$ 2.48	$ 1,066.81
1895748	10L	TURNERS CROSSING PID (IMP AREA #1)	904	$ 2.48	$ 2,237.58
1895747	10K	MARTIN TRACT PID	136	$ 2.48	$ 336.63
1895746	10J	LAGOS PID IMPROVEMENT AREA #1	399	$ 2.48	$ 987.60
1895745	10I	ENTRADA GLEN PID	42	$ 2.48	$ 103.96
1895744	10H	SPANISH OAKS PID	44	$ 2.48	$ 108.91
1895743	10G	BACKYARD PID	3	$ 2.48	$ 7.43
1895742	2U	AUSTIN DOWNTOWN PUBLIC IMPROVE	3321	$ 2.48	$ 8,220.14
1890601	10A	BELLA FORTUNA PID	561	$ 2.48	$ 1,388.59
1049	3J	E SIXTH ST PUB IMP DIST	116	$ 2.48	$ 287.12
1671480	2P	ESTANCIA HILL COUNTRY PID	984	$ 2.48	$ 2,435.60
1607165	IH	INDIAN HILLS PID	11	$ 2.48	$ 27.23
1814277	3T	LAGOS PID	595	$ 2.48	$ 1,472.74
1890621	10B	MANOR HEIGHTS PID (IMP AREA #1	276	$ 2.48	$ 683.16
1890633	10C	MANOR HEIGHTS PID (IMP AREA #2	262	$ 2.48	$ 648.50
1890652	10D	MANOR HEIGHTS PID (MIA)	954	$ 2.48	$ 2,361.34
1857921	5T	ROSE HILL PID	1257	$ 2.48	$ 3,111.33
1676767	6N	SOUTH CONGRESS PID	42	$ 2.48	$ 103.96
1772331	1T	TESSERA ON LAKE TRAVIS PID (IMP AREA #1	352	$ 2.48	$ 871.27
1772333	1U	TESSERA ON LAKE TRAVIS PID (IMP AREA #2	356	$ 2.48	$ 881.17
1698761	1R	TESSERA ON LAKE TRAVIS PID (MIA)	434	$ 2.48	$ 1,074.24
1635977	1P	TRAVIS CO IMPROVEMENT DIST NO 1	166	$ 2.48	$ 410.88
1607164	WV	WHISPER VALLEY PID	1000	$ 2.48	$ 2,475.20
1772334	WH	WILDHORSE PID (IMP AREA #1)	324	$ 2.48	$ 801.96
					$ 41,746.72

Fee per Newly Created PID	$ 1,000.00
Estimated Number of New PIDs	5
Estimated New Set Up Fees	$ 5,000.00
Total PID Charges for Services	***$ 46,746.72***

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.

Fiscal Year Ended Dec. 31	Total Assessments to Taxing Entities	Amount Collected	Surplus Credit/ Refund-Reduction of Liability	Amount Not Collected	Percent of Assessment
2016	$ 17,492,994	$ 17,492,994	$ -	-	100.00%
2017	$ 18,103,517	$ 17,791,989	$ 311,528	-	100.00%
2018	$ 18,827,658	$ 18,827,658	$ -	-	100.00%
2019	$ 19,486,627	$ 19,486,627	$ -	-	100.00%
2020	$ 20,193,893	$ 20,193,893	$ -	-	100.00%
2021	$ 20,193,913	$ 20,193,913	$ -	-	100.00%
2022	$ 22,786,110	$ 21,703,708	$ 1,082,402	-	100.00%
2023	$ 25,683,866	$ 25,683,866	$ -	-	100.00%
2024	$ 29,884,516	$ 29,884,516	$ -	-	100.00%
2025	$ 32,241,352	$ 32,241,352	$ -	-	100.00%

Travis Central Appraisal District

Estimated Jurisdiction Liabilities with Year-over-Year Comparison

Entity Cd	EntityName	2025 Levy	% of Liability	2027 Estimated Liability	2027 Estimated Quarterly Payment	2026 Liability	% Inc (Dec)
01	AUSTIN ISD	$ 1,777,822,888.49	25.5819%	$ 9,371,035.32	$ 2,342,758.83	$ 8,739,022.35	7.23%
02	CITY OF AUSTIN	$ 1,072,622,395.93	17.7664%	$ 6,508,089.45	$ 1,627,022.36	$ 6,069,162.82	7.23%
03	TRAVIS COUNTY	$ 1,125,277,184.38	19.2834%	$ 7,063,802.40	$ 1,765,950.60	$ 6,587,396.69	7.23%
05	CITY OF MANOR	$ 20,752,912.97	0.3615%	$ 132,415.98	$ 33,104.00	$ 123,485.42	7.23%
06	DEL VALLE ISD	$ 201,851,974.25	2.8119%	$ 1,030,029.33	$ 257,507.33	$ 960,560.81	7.23%
07	LAKE TRAVIS ISD	$ 203,826,797.18	2.9852%	$ 1,093,509.12	$ 273,377.28	$ 1,019,759.32	7.23%
08	EANES ISD	$ 188,731,932.03	2.7351%	$ 1,001,910.40	$ 250,477.60	$ 934,338.31	7.23%
09	CITY OF WEST LAKE HILLS	$ 5,945,722.87	0.0970%	$ 35,536.90	$ 8,884.23	$ 33,140.18	7.23%
1A	HAYS CONSOLIDATED ISD	$ 2,813,031.97	0.0533%	$ 19,520.37	$ 4,880.09	$ 18,203.85	7.23%
1B	TRAVIS CO ESD NO 7	$ 6,245,381.32	0.1087%	$ 39,801.13	$ 9,950.28	$ 37,116.81	7.23%
1C	TRAVIS CO ESD NO 3	$ 3,164,833.26	0.0571%	$ 20,933.45	$ 5,233.36	$ 19,521.63	7.23%
1D	TRAVIS CO MUD NO 5	$ 3,233,560.71	0.0526%	$ 19,281.62	$ 4,820.41	$ 17,981.21	7.23%
1F	TANGLEWD FOREST LTD DIST	$ 1,874,935.78	0.0236%	$ 8,659.10	$ 2,164.78	$ 8,075.11	7.23%
1H	COTTONWD CREEK MUD NO 1	$ 3,987,900.11	0.0642%	$ 23,514.80	$ 5,878.70	$ 21,928.89	7.23%
1J	CYPRESS RANCH WCID NO 1	$ 2,556,103.80	0.0400%	$ 14,662.31	$ 3,665.58	$ 13,673.44	7.23%
10	TRAVIS CO WCID NO 10	$ 4,054,633.93	0.0634%	$ 23,223.75	$ 5,805.94	$ 21,657.46	7.23%
11	CITY OF ROLLINGWOOD	$ 3,241,447.69	0.0522%	$ 19,124.32	$ 4,781.08	$ 17,834.51	7.23%
12	VILLAGE OF SAN LEANNA	$ 306,693.06	0.0050%	$ 1,845.12	$ 461.28	$ 1,720.68	7.23%
16	LAGO VISTA ISD	$ 36,933,517.57	0.5338%	$ 195,521.14	$ 48,880.29	$ 182,334.56	7.23%
17	TRAVIS CO WCID NO 17	$ 5,649,589.86	0.0937%	$ 34,314.93	$ 8,578.73	$ 32,000.62	7.23%
18	TRAVIS CO WCID NO 18	$ 762,494.09	0.0119%	$ 4,360.99	$ 1,090.25	$ 4,066.87	7.23%
19	PFLUGERVILLE ISD	$ 289,689,020.95	4.3507%	$ 1,593,713.55	$ 398,428.39	$ 1,486,228.34	7.23%
2A	ELGIN ISD	$ 11,838,178.43	0.1930%	$ 70,711.78	$ 17,677.95	$ 65,942.75	7.23%
2D	TRAVIS CO MUD NO 6	$ 829,927.83	0.0124%	$ 4,558.40	$ 1,139.60	$ 4,250.97	7.23%
2F	CITY OF ROUND ROCK	$ 2,694,700.32	0.0451%	$ 16,513.72	$ 4,128.43	$ 15,399.98	7.23%
2G	WMSN CO WSID DIST 3	$ 718,142.00	0.0108%	$ 3,942.43	$ 985.61	$ 3,676.54	7.23%
2H	NE TRAVIS CO UTILITY DIST	$ 2,038,829.54	0.0313%	$ 11,475.46	$ 2,868.87	$ 10,701.52	7.23%
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	$ 351,313,036.21	5.9983%	$ 2,197,275.08	$ 549,318.77	$ 2,049,083.73	7.23%
20	CITY OF PFLUGERVILLE	$ 64,963,959.56	1.0372%	$ 379,926.75	$ 94,981.69	$ 354,303.26	7.23%
21	CITY OF LAKEWAY	$ 13,278,134.01	0.2176%	$ 79,703.62	$ 19,925.90	$ 74,328.15	7.23%
22	COUPLAND ISD	$ 111,610.39	0.0021%	$ 755.91	$ 188.98	$ 704.93	7.23%
23	TRAVIS CO WCID POINT VENTURE	$ 3,071,449.80	0.0444%	$ 16,262.24	$ 4,065.56	$ 15,165.46	7.23%
25	HURST CREEK MUD	$ 1,795,927.65	0.0280%	$ 10,269.31	$ 2,567.33	$ 9,576.72	7.23%
26	LAKEWAY MUD	$ 1,087,753.13	0.0169%	$ 6,192.19	$ 1,548.05	$ 5,774.57	7.23%
3A	MARBLE FALLS ISD	$ 9,279,949.04	0.1436%	$ 52,607.23	$ 13,151.81	$ 49,059.22	7.23%
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	$ 5,682,369.47	0.0823%	$ 30,151.60	$ 7,537.90	$ 28,118.08	7.23%
3D	TRAVIS CO MUD NO 7	$ 102,058.79	0.0001%	$ 19.42	$ 4.85	$ 18.11	7.23%
3F	CITY OF CEDAR PARK	$ 6,148,920.74	0.1002%	$ 36,717.53	$ 9,179.38	$ 34,241.18	7.23%
3G	TRAVIS CO MUD NO 14	$ 2,254,224.55	0.0360%	$ 13,185.68	$ 3,296.42	$ 12,296.39	7.23%
32	WELLS BRANCH MUD	$ 4,343,409.21	0.0695%	$ 25,475.94	$ 6,368.98	$ 23,757.76	7.23%
33	SHADY HOLLOW MUD	$ 510,724.73	0.0082%	$ 2,999.95	$ 749.99	$ 2,797.62	7.23%
34	MANOR ISD	$ 125,702,875.89	1.9309%	$ 707,308.89	$ 176,827.22	$ 659,605.68	7.23%
35	TRAVIS CO WCID NO 19	$ 644,828.07	0.0095%	$ 3,463.92	$ 865.98	$ 3,230.30	7.23%
37	TRAVIS CO WCID NO 20	$ 1,588,380.97	0.0237%	$ 8,680.53	$ 2,170.13	$ 8,095.09	7.23%
38	DRIPPING SPRINGS ISD	$ 269,002.58	0.0040%	$ 1,482.10	$ 370.52	$ 1,382.14	7.23%
39	TRAVIS CO ESD NO 9	$ 8,582,461.16	0.1666%	$ 61,038.79	$ 15,259.70	$ 56,922.13	7.23%
4A	JOHNSON CITY ISD	$ 197,897.11	0.0031%	$ 1,124.08	$ 281.02	$ 1,048.27	7.23%
4D	TRAVIS CO MUD NO 8	$ 1,191,212.11	0.0183%	$ 6,695.73	$ 1,673.93	$ 6,244.15	7.23%
4F	TRAVIS CO MUD NO 10	$ 1,624,779.81	0.0268%	$ 9,807.60	$ 2,451.90	$ 9,146.14	7.23%
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	$ 1,329,367.96	0.0221%	$ 8,094.16	$ 2,023.54	$ 7,548.26	7.23%
40	CITY OF CREEDMOOR	$ 894,203.32	0.0143%	$ 5,244.27	$ 1,311.07	$ 4,890.58	7.23%
41	TRAVIS CO ESD NO 1	$ 6,871,693.19	0.1088%	$ 39,872.61	$ 9,968.15	$ 37,183.47	7.23%
49	CITY OF LAGO VISTA	$ 10,520,221.19	0.1644%	$ 60,230.56	$ 15,057.64	$ 56,168.42	7.23%
5A	ROUND ROCK ISD	$ 106,179,656.36	1.5927%	$ 583,418.47	$ 145,854.62	$ 544,070.84	7.23%
5D	TRAVIS CO MUD NO 9	$ 94,719.51	0.0003%	$ 120.13	$ 30.03	$ 112.02	7.24%
5E	SENNA HILLS MUD	$ 1,363,796.27	0.0203%	$ 7,418.50	$ 1,854.62	$ 6,918.17	7.23%
5F	CITY OF ELGIN	$ 2,118,352.72	0.0420%	$ 15,397.10	$ 3,849.28	$ 14,358.67	7.23%
5G	VILLAGE OF VOLENTE	$ 308,193.77	0.0052%	$ 1,911.46	$ 477.87	$ 1,782.55	7.23%
5H	VILLAGE OF WEBBERVILLE	$ 81,842.70	0.0013%	$ 462.74	$ 115.68	$ 431.53	7.23%
50	CITY OF JONESTOWN	$ 4,455,399.64	0.0706%	$ 25,861.07	$ 6,465.27	$ 24,116.91	7.23%
51	TRAVIS CO ESD NO 11	$ 4,923,280.26	0.0892%	$ 32,670.52	$ 8,167.63	$ 30,467.12	7.23%
52	TRAVIS CO ESD NO 6	$ 23,588,755.30	0.3868%	$ 141,677.50	$ 35,419.38	$ 132,122.31	7.23%

Travis Central Appraisal District

Estimated Jurisdiction Liabilities with Year-over-Year Comparison

Entity Cd	EntityName	2025 Levy	% of Liability	2027 Estimated Liability	2027 Estimated Quarterly Payment	2026 Liability	% Inc (Dec)
55	VILLAGE OF BRIARCLIFF	$ 410,437.70	0.0070%	$ 2,556.97	$ 639.24	$ 2,384.52	7.23%
56	TRAVIS CO ESD NO 5	$ 3,113,724.53	0.0500%	$ 18,323.04	$ 4,580.76	$ 17,087.27	7.23%
57	TRAVIS CO ESD NO 4	$ 2,880,798.98	0.0541%	$ 19,833.62	$ 4,958.41	$ 18,495.98	7.23%
58	TRAVIS CO ESD NO 10	$ 3,598,692.03	0.0583%	$ 21,371.44	$ 5,342.86	$ 19,930.08	7.23%
6F	CITY OF LEANDER	$ 13,748,225.63	0.2303%	$ 84,350.81	$ 21,087.70	$ 78,661.92	7.23%
6G	TRAVIS CO MUD NO 15	$ 2,292,894.85	0.0348%	$ 12,734.57	$ 3,183.64	$ 11,875.71	7.23%
6H	WEST TRAVIS CO MUD NO 6	$ 2,163,691.51	0.0333%	$ 12,195.87	$ 3,048.97	$ 11,373.34	7.23%
6J	WEST TRAVIS CO MUD NO 8	$ 1,249,362.58	0.0191%	$ 6,981.70	$ 1,745.43	$ 6,510.83	7.23%
61	CITY OF MUSTANG RIDGE	$ 710,149.13	0.0189%	$ 6,924.90	$ 1,731.22	$ 6,457.86	7.23%
68	AUSTIN COMM COLL DIST	$ 289,636,248.53	4.6196%	$ 1,692,237.63	$ 423,059.41	$ 1,578,107.64	7.23%
69	LEANDER ISD	$ 167,667,197.30	2.5538%	$ 935,512.99	$ 233,878.25	$ 872,418.96	7.23%
7A	MOORES CROSSING MUD	$ 1,977,130.52	0.0297%	$ 10,873.79	$ 2,718.45	$ 10,140.42	7.23%
7E	VILLAGE OF THE HILLS	$ 669,248.84	0.0104%	$ 3,827.68	$ 956.92	$ 3,569.53	7.23%
7F	VILLAGE OF POINT VENTURE	$ 386,304.77	0.0056%	$ 2,052.36	$ 513.09	$ 1,913.95	7.23%
7G	WILBARGER CRK MUD NO 1	$ 3,016,081.37	0.0479%	$ 17,537.56	$ 4,384.39	$ 16,354.77	7.23%
7H	WILBARGER CRK MUD NO 2	$ 187,483.42	0.0005%	$ 198.82	$ 49.71	$ 185.41	7.23%
70	TRAVIS CO MUD NO 2	$ 3,842,992.93	0.0591%	$ 21,646.36	$ 5,411.59	$ 20,186.46	7.23%
71	TRAVIS CO ESD NO 14	$ 1,007,053.56	0.0170%	$ 6,233.14	$ 1,558.29	$ 5,812.76	7.23%
72	TRAVIS CO ESD NO 12	$ 6,485,379.98	0.1077%	$ 39,438.71	$ 9,859.68	$ 36,778.83	7.23%
77	TRAVIS CO ESD NO 8	$ 4,150,550.58	0.0757%	$ 27,734.41	$ 6,933.60	$ 25,863.91	7.23%
8C	TRAVIS CO MUD NO 3	$ 4,037,996.30	0.0645%	$ 23,629.69	$ 5,907.42	$ 22,036.03	7.23%
8E	RNCH @ CYPRSS CRK MUD 1	$ 451,298.92	0.0062%	$ 2,284.90	$ 571.23	$ 2,130.80	7.23%
83	CITY OF BEE CAVE	$ 646,591.59	0.0101%	$ 3,711.94	$ 927.98	$ 3,461.59	7.23%
84	NORTHTOWN MUD	$ 7,431,878.87	0.1129%	$ 41,356.50	$ 10,339.12	$ 38,567.28	7.23%
9B	TRAVIS CO ESD NO 2	$ 22,914,205.33	0.3671%	$ 134,481.29	$ 33,620.32	$ 125,411.43	7.23%
9C	TRAVIS CO MUD NO 4	$ 1,711,845.37	0.0220%	$ 8,066.78	$ 2,016.69	$ 7,522.73	7.23%
9D	LAKESIDE WCID NO 1	$ 1,223,453.01	0.0185%	$ 6,776.22	$ 1,694.05	$ 6,319.21	7.23%
9G	LAKESIDE WCID NO 2A	$ 3,190,722.11	0.0476%	$ 17,432.30	$ 4,358.08	$ 16,256.61	7.23%
9H	LAKESIDE WCID NO 2B	$ 1,581,153.88	0.0243%	$ 8,893.35	$ 2,223.34	$ 8,293.56	7.23%
9I	LAKESIDE WCID NO 2C	$ 4,111,566.51	0.0548%	$ 20,071.31	$ 5,017.83	$ 18,717.64	7.23%
9J	LAKESIDE WCID NO 2D	$ 3,064,867.19	0.0405%	$ 14,837.41	$ 3,709.35	$ 13,836.73	7.23%
4J	TRAVIS CO MUD NO 11	$ 1,600,067.65	0.0248%	$ 9,088.94	$ 2,272.23	$ 8,475.95	7.23%
4K	TRAVIS CO MUD NO 12	$ 2,742,617.54	0.0406%	$ 14,876.13	$ 3,719.03	$ 13,872.84	7.23%
4L	TRAVIS CO MUD NO 13	$ 2,461,206.27	0.0375%	$ 13,754.34	$ 3,438.59	$ 12,826.71	7.23%
5J	KELLY LANE WCID NO 1	$ 1,632,059.47	0.0261%	$ 9,552.77	$ 2,388.19	$ 8,908.50	7.23%
5K	KELLY LANE WCID NO 2	$ 1,533,043.21	0.0244%	$ 8,954.08	$ 2,238.52	$ 8,350.19	7.23%
1K	BELVEDERE MUD	$ 792,142.89	0.0122%	$ 4,485.63	$ 1,121.41	$ 4,183.10	7.23%
2K	PRESIDENTIAL GLEN MUD	$ 1,359,905.42	0.0214%	$ 7,847.45	$ 1,961.86	$ 7,318.20	7.23%
7J	LAKESIDE MUD NO 3	$ 2,415,654.39	0.0368%	$ 13,464.74	$ 3,366.18	$ 12,556.63	7.23%
8K	TRAVIS CO ESD NO 13	$ 318,103.35	0.0058%	$ 2,123.29	$ 530.82	$ 1,980.08	7.23%
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	$ 632,562.73	0.0108%	$ 3,965.08	$ 991.27	$ 3,697.66	7.23%
7K	SUNFIELD MUD NO 1	$ 143,371.34	0.0040%	$ 1,453.78	$ 363.44	$ 1,355.73	7.23%
7M	SUNFIELD MUD NO 3	$ 49.26	0.0000%	$ 0.40	$ 0.10	$ 0.37	7.37%
8L	TRAVIS CO BEE CAVE ROAD DIST NO 1	$ 1,002,379.35	0.0174%	$ 6,362.92	$ 1,590.73	$ 5,933.78	7.23%
2N	NORTH AUSTIN MUD NO 1	$ 415,377.27	0.0059%	$ 2,171.28	$ 542.82	$ 2,024.84	7.23%
2L	TRAVIS CO MUD NO 16	$ 2,454,260.99	0.0366%	$ 13,393.17	$ 3,348.29	$ 12,489.89	7.23%
5L	LAZY NINE MUD NO 1A	$ 2,142,333.77	0.0399%	$ 14,617.48	$ 3,654.37	$ 13,631.63	7.23%
5M	LAZY NINE MUD NO 1B	$ 9,401,816.34	0.1550%	$ 56,784.42	$ 14,196.10	$ 52,954.69	7.23%
3M	WILLIAMSON/TRAVIS MUD NO 1	$ 548,646.10	0.0085%	$ 3,098.41	$ 774.60	$ 2,889.45	7.23%
8N	ANDERSON MILL LIMITED DISTRICT	$ 27,113.03	0.0004%	$ 157.79	$ 39.45	$ 147.15	7.23%
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	$ 2,601,948.74	0.0394%	$ 14,441.18	$ 3,610.29	$ 13,467.22	7.23%
9M	SOUTHEAST TRAVIS CO MUD NO 1	$ 1,316,271.63	0.0237%	$ 8,675.01	$ 2,168.75	$ 8,089.94	7.23%
9N	SOUTHEAST TRAVIS CO MUD NO 2	$ 101,459.52	0.0001%	$ 50.36	$ 12.59	$ 46.97	7.22%
6M	TRAVIS CO MUD NO 21	$ 3,024,592.30	0.0508%	$ 18,626.28	$ 4,656.57	$ 17,370.06	7.23%
6L	TRAVIS CO MUD NO 17	$ 3,660,769.25	0.0540%	$ 19,789.23	$ 4,947.31	$ 18,454.58	7.23%
3N	TRAVIS CO MUD NO 18	$ 2,796,473.87	0.0425%	$ 15,556.21	$ 3,889.05	$ 14,507.05	7.23%
4M	PILOT KNOB MUD NO 3	$ 7,143,374.13	0.1178%	$ 43,134.70	$ 10,783.67	$ 40,225.55	7.23%
4N	PILOT KNOB MUD NO 4	$ 57,475.74	0.0002%	$ 64.24	$ 16.06	$ 59.91	7.23%
4P	PILOT KNOB MUD NO 2	$ 2,387,370.36	0.0485%	$ 17,754.44	$ 4,438.61	$ 16,557.03	7.23%
4R	PILOT KNOB MUD NO 5	$ 164,974.32	0.0051%	$ 1,873.86	$ 468.47	$ 1,747.49	7.23%
9R	SOUTHEAST TRAVIS CO MUD NO 4	$ -	0.0013%	$ 463.77	$ 115.94	$ 432.50	7.23%
73	ONION CREEK METRO PARK DIST	$ 909,544.65	0.0148%	$ 5,414.36	$ 1,353.59	$ 5,049.20	7.23%

Travis Central Appraisal District

Estimated Jurisdiction Liabilities with Year-over-Year Comparison

Entity Cd	EntityName	2025 Levy	% of Liability	2027 Estimated Liability	2027 Estimated Quarterly Payment	2026 Liability	% Inc (Dec)
3P	PILOT KNOB MUD NO 1	$ -	0.0003%	$ 122.84	$ 30.71	$ 114.56	7.23%
6P	LOST CREEK LIMITED DISTRICT	$ 521,018.12	0.0081%	$ 2,982.53	$ 745.63	$ 2,781.38	7.23%
2R	TRAVIS CO MUD NO 23	$ 1,385,981.21	0.0188%	$ 6,879.40	$ 1,719.85	$ 6,415.43	7.23%
3R	TRAVIS CO MUD NO 24	$ 26,918.32	0.0004%	$ 128.64	$ 32.16	$ 119.96	7.24%
6R	TRAVIS CO ESD NO 15	$ 4,915,108.37	0.0890%	$ 32,602.76	$ 8,150.69	$ 30,403.92	7.23%
7N	TRAVIS CO MUD NO 19	$ 1,192,628.54	0.0323%	$ 11,842.44	$ 2,960.61	$ 11,043.75	7.23%
7P	TRAVIS CO MUD NO 20	$ 1,695,321.46	0.0265%	$ 9,702.22	$ 2,425.55	$ 9,047.87	7.23%
7R	TRAVIS CO MUD NO 22	$ 2,571,802.64	0.0504%	$ 18,477.41	$ 4,619.35	$ 17,231.23	7.23%
6C	LAKE POINTE MUD	$ 1,110,405.81	0.0177%	$ 6,485.54	$ 1,621.39	$ 6,048.14	7.23%
8P	RIVER PLACE LIMITED DISTRICT	$ 662,172.86	0.0105%	$ 3,841.81	$ 960.45	$ 3,582.70	7.23%
8R	TRAVIS CO ESD NO 16	$ 3,056,405.22	0.0516%	$ 18,914.38	$ 4,728.60	$ 17,638.74	7.23%
6T	ALTESSA MUD	$ 126,100.46	0.0026%	$ 961.96	$ 240.49	$ 897.08	7.23%
7T	LAKESIDE MUD NO 5	$ 784,132.87	0.0175%	$ 6,422.77	$ 1,605.69	$ 5,989.60	7.23%
10E	TRAVIS CO ESD NO 17	$ 2,592,984.45	0.0355%	$ 12,994.52	$ 3,248.63	$ 12,118.13	7.23%
10F	TRAVIS CO MUD NO 26	$ 515,980.45	0.0116%	$ 4,241.27	$ 1,060.32	$ 3,955.23	7.23%
10P	BRIARWOOD MUD	$ 53,759.94	0.0025%	$ 930.74	$ 232.69	$ 867.97	7.23%
11A	VISTA MUD	$ -	0.0044%	$ 1,618.87	$ 404.72	$ 1,509.68	7.23%
11B	CENTEX DRAINAGE DISTRICT	$ -	0.0000%	$ 9.12	$ 2.28	$ 8.50	7.28%
11R	CREEDMOOR MUD	$ -	0.0011%	$ 391.28	$ 97.82	$ 364.89	7.23%
12C	TRIADA MUD	$ -	0.0009%	$ 343.81	$ 85.95	$ 320.62	7.23%
12J	LUND FARM MUD	$ -	0.0000%	$ 0.43	$ 0.11	$ 0.40	7.12%
		$ 6,382,496,091	***100.0000%***	***$ 36,631,529***	***$ 9,157,882***	***$ 34,160,980.00***	

Amount Due from Jurisdictions	$ 36,631,529.00
Less: Refunds/Credits to Jurisdictions	-
Total Revenue Due from Jurisdictions	$ 36,631,529.00

Cost of Service to Jurisdictions as a Percentage of Levy ***0.5739%***

NOTE: The liabilities shown are only estimates of 2027 liabilities based on the 2025 total levy and tax rates. This information will be updated in November 2026 and a final liability notification will be mailed to each jurisdiction.

CAPITAL IMPROVEMENT PLAN (CIP)



UT Tower by Bud Frank via GuideToAustinArchitecture.com

Capital Improvement Plan Overview

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

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

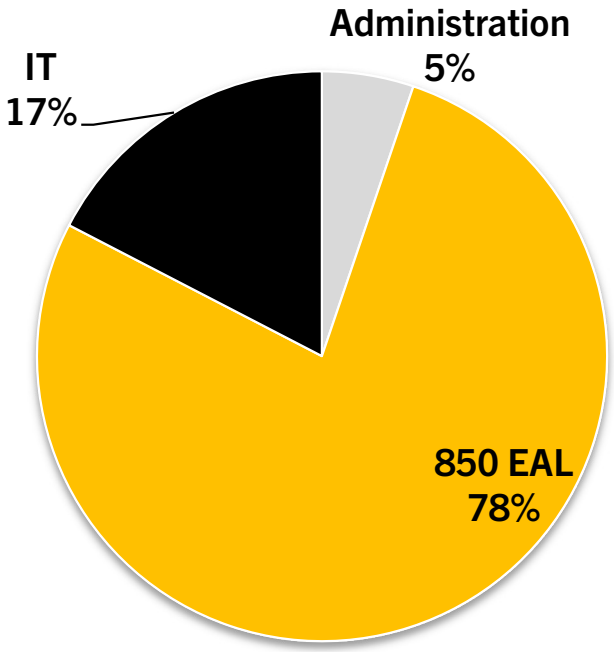
Asset Class	Useful Life
Land	Inexhaustible
Building	50 years
Building Improvements	5-10 years
Computer Equipment	3-5 years
Furniture & Equipment	5-10 years
Vehicles	5-10 years

2027 Capital Improvement Plan

For fiscal year 2027, the District has budgeted $481,256 for capital asset expenditures. The chart below shows the breakdown by department.

Administration (10)	A/C Repairs & Replacements	$	10,000
	Building Repairs	$	15,000
IT (20)	Ubiquiti Wifi Upgrade (infrastructure upgrade)		26,227
	UPS Battery Replacements (1/3 Replacement annually)		12,000
	Windows Server 2025 (version upgrade)		66,500
	Used R740 Server (capacity expansion)		32,000
	Synology 12 bay rackstation (Server Racks)		22,000
	Cisco Network Security		100,000
IT (20)	Transfer from reserves- Computer Equipment		(75,000)
	Transfer from reserves- Network Infrastructure		(100,000)
850 EAL (900)	Transfer to reserves- Building Repair/Replacement		372,529
	Total Capital Expenditures	$	481,256

Capital Expenditures by Department



2027 Capital Assets to be Purchased

Capital Asset to be Purchased	Total Cost	Routine	Non-Routine
A/C Repairs & Replacements	$ 10,000	$ 10,000	
Building Repairs	15,000	15,000	
Ubiquiti Wifi Upgrade (infrastructure upgrade)	26,227		26,227
UPS Battery Replacements (1/3 Replacement annually)	12,000	12,000	
Windows Server 2025 (version upgrade)	66,500		66,500
Used R740 Server (capacity expansion)	32,000		32,000
Synology 12 bay rackstation (Server Racks)	22,000		22,000
Cisco Network Security	100,000		100,000
Total Capital Expenditures	$ 283,727	$ 37,000	$ 246,727

2027 Routine Capital Projects

A/C Repairs & Replacements

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

Building Repairs

The District budgets for building repairs each year.

UPS Battery Replacements

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

Capital Expenditure Project Summary

Project Name	Ubiquiti Wifi Upgrade (whole building minus ARB)
Responsible Department	20- Information Technology
Project Description	The district is proposing to purchase an Ubiquiti Wifi system to upgrade the wireless network throughout the building. The ARB section of the building was previously upgraded. The remaining wireless access points have exceeded their supported life-cycle. As end-of-life equipment, they no longer receive security updates or vendor support, leaving the network and data vulnerable
Project Type	IT Equipment
Asset Category	Network Equipment
Project Manager	IT Director, Network Manager
Start Date	1/1/2027
End Date	12/31/2027
Fund	100 - General Fund
GL Code	40910 - Capital Expenditures
Department Code	20 - Information Technology
Estimated Cost	$26,227.00

Operating Cost Increase (Decrease):

2026:	
2027:	
2028:	

Capital Expenditure Project Summary

Project Name	Windows Server 2025 Licensing with Software Assurance
Responsible Department	20- Information Technology
Project Description	The district is proposing to purchase licenses for Windows Server 2025 with Software Assurance. The current TCAD license only supports server versions up to and including Windows Server 2022. As TCAD moves forward with our Cybersecurity program, we will need the ability to move to newer, more secure platforms. The additional cost for Software Assurance allows us to continue upgrading to more secure versions for three years from the date of purchase.
Project Type	IT Equipment
Asset Category	IT Software
Project Manager	IT Director, Network Manager
Start Date	1/1/2027
End Date	12/31/2027
Fund	100 - General Fund
GL Code	40910 - Capital Expenditures
Department Code	20 - Information Technology
Estimated Cost	$66,414.08

Operating Cost Increase (Decrease):

2026:	
2027:	
2028:	

Capital Expenditure Project Summary

Project Name	Dell Server Purchase
Responsible Department	20- Information Technology
Project Description	The district is proposing to purchase used Dell PowerEdge servers to replace current hardware which is end-of-life and end-of-service. The servers to be replaced are supporting base infrastructure services including data backups and Active Directory domain controllers. A failure of one or more of these systems can cause extended outages.
Project Type	IT Equipment
Asset Category	IT Hardware
Project Manager	IT Director, Network Manager
Start Date	1/1/2027
End Date	12/31/2027
Fund	100 - General Fund
GL Code	40910 - Capital Expenditures
Department Code	20 - Information Technology
Estimated Cost	$32,000.00

Operating Cost Increase (Decrease):

2026:	
2027:	
2028:	

Capital Expenditure Project Summary

Project Name	Synology RackStation Storage
Responsible Department	20- Information Technology
Project Description	The district is proposing to purchase Synology RackStation and hard drives to expand the backup infrastructure and add power redundancy. The current Synology systems will be low on space entering 2027 and is equipped with only a single power supply, creating a single point of failure. Replacement is necessary to ensure continued operations and eliminate an unacceptable availability risk
Project Type	IT Equipment
Asset Category	IT Hardware
Project Manager	IT Director, Network Manager
Start Date	1/1/2027
End Date	12/31/2027
Fund	100 - General Fund
GL Code	40910 - Capital Expenditures
Department Code	20 - Information Technology
Estimated Cost	$21,975.04

Operating Cost Increase (Decrease):

2026:	
2027:	
2028:	

Capital Expenditure Project Summary

Project Name	Cisco Network Security
Responsible Department	20- Information Technology
Project Description	The district is proposing to purchase and replace aging firewall equipment to meet current network security requirements and ensure regulatory compliance. The existing hardware is no longer sufficient to meet evolving cybersecurity standards, creating potential security and compliance risks. Replacement is necessary to protect district data and maintain continued safe network operations.
Project Type	IT Equipment
Asset Category	IT Software
Project Manager	IT Director, Network Manager
Start Date	1/1/2027
End Date	12/31/2027
Fund	100 - General Fund
GL Code	40910 - Capital Expenditures
Department Code	20 - Information Technology
Estimated Cost	$100,000.00

Operating Cost Increase (Decrease):

2026:	
2027:	
2028:	

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DEBT ADMINISTRATION



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

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, 11.5 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.

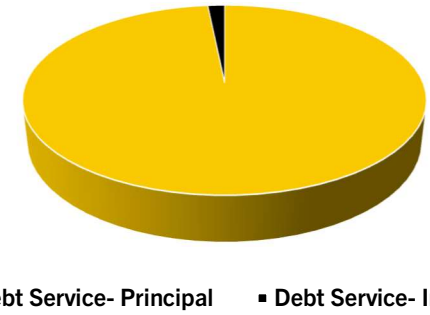
PMT NO	PAYMENT DATE	YEAR	BEGINNING BALANCE	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE	CUMULATIVE INTEREST
1	9/1/2019	2019	$10,000,000.00	$187,209.48	$84,033.37	$103,176.11	$9,915,966.63	$103,176.11
2	12/1/2019	2019	$9,915,966.63	$187,209.48	$80,141.83	$107,067.65	$9,835,824.80	$210,243.76
3	3/1/2020	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	$86,398.93	$100,810.55	$9,250,072.35	$934,957.67
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	$90,191.37	$97,018.11	$8,895,046.43	$1,328,769.67
14	11/15/2022	2022	$8,895,046.43	$5,744,885.44	$5,664,848.55	$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	$154,265.86	$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	$1,536,634.03
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	$164,555.00	$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	$7,891.29	$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	$185,189.70	$2,019.78	$1,869.92	$1,737,458.72
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	

Note Payable Summary

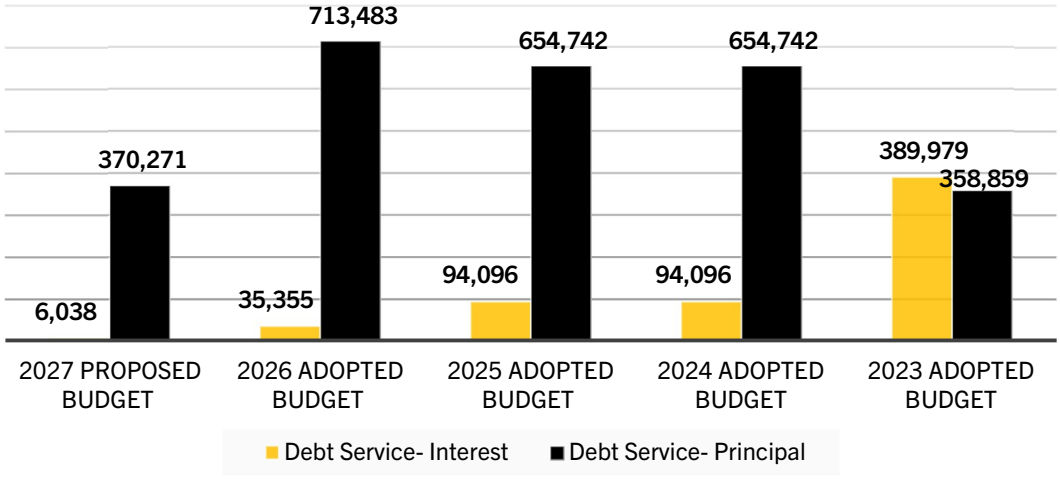
Year	Principal	Interest	Total
2027	$ 370,271.10	$ 6,037.97	$ 376,309.07

Budget Category	2027 Proposed Budget	2026 Adopted Budget	$ Change (2026-2027)	% Change (2026-2027)
Debt Service- Principal	370,271	713,483	(343,212)	-48.10%
Debt Service- Interest	6,038	35,355	(29,317)	-82.92%

2027 Proposed Debt Service

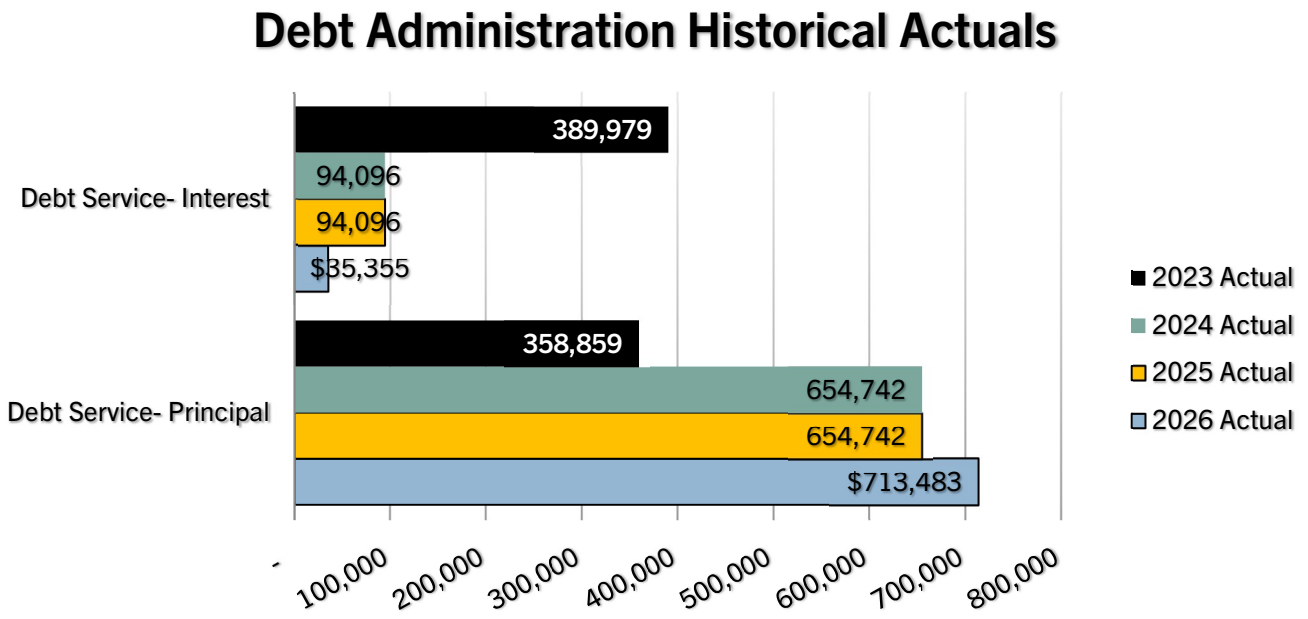


850 EAL Holding Corp. Budget History



Budget Category	2027 Proposed Budget	2026 Adopted Budget	2025 Adopted Budget	2024 Adopted Budget	2023 Adopted Budget
Debt Service- Principal	370,271	713,483	654,742	654,742	358,859
Debt Service- Interest	6,038	35,355	94,096	94,096	389,979
	$ 376,309	***$ 748,838***	***$ 748,838***	***$ 748,838***	***$ 748,838***
$ Increase from Previous Year	(372,529)	-	-	-	-
% Increase from Previous Year	-49.75%	0.00%	0.00%	0.00%	0.00%

Budget Category	2027 Proposed Budget	2026 Adopted Budget	$ Change (2026-2027)	% Change (2026-2027)	% of Total Budget
Debt Service- Principal	370,271	713,483	(343,212)	-48.1%	98.4%
Debt Service- Interest	6,038	35,355	(29,317)	-82.9%	1.6%
	$ 376,309	***$ 748,838***	***$ (372,529)***	***-49.75%***	***100.00%***



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Hamilton Pool Preserve via Imgur

READER'S GUIDE TO DEPARTMENT BUDGETS

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	2027 Proposed	2026 Adopted	2025 Adopted	2024 Adopted	2023 Adopted
10	Administration	$ 5,772,812	$ 5,955,487	$ 4,937,662	$ 9,718,558	$ 6,942,948
15	Compliance [5]	701,929				
20	Information Technology	5,486,034	5,720,026	6,244,110	5,204,045	4,554,430
25	GIS	1,257,167	1,049,529	941,552	882,532	814,715
30	Customer Service	2,532,263	2,288,906	1,986,361	2,115,592	1,194,818
35	Appraisal Support	1,628,861	1,528,193	1,419,270	1,418,234	1,758,882
50	Litigation [3]	6,811,998	5,409,369	5,191,581		
60	Commercial	3,521,494	2,376,924	2,312,280	2,060,591	2,726,134
80	Business Personal Property [2]		1,399,513	1,330,859	914,705	
90	Residential Appraisal	6,932,008	6,446,070	5,905,714	5,598,296	5,821,106
01	Appraisal Review Board (ARB)	1,238,125	1,238,125	1,223,125	1,223,125	1,121,995
900	850 EAL Holding Corp. [1]	748,838	748,838	748,838	748,838	748,838
	Total	***$ 36,631,529***	***$ 34,160,980***	***$ 32,241,352***	***$ 29,884,516***	***$ 25,683,866***

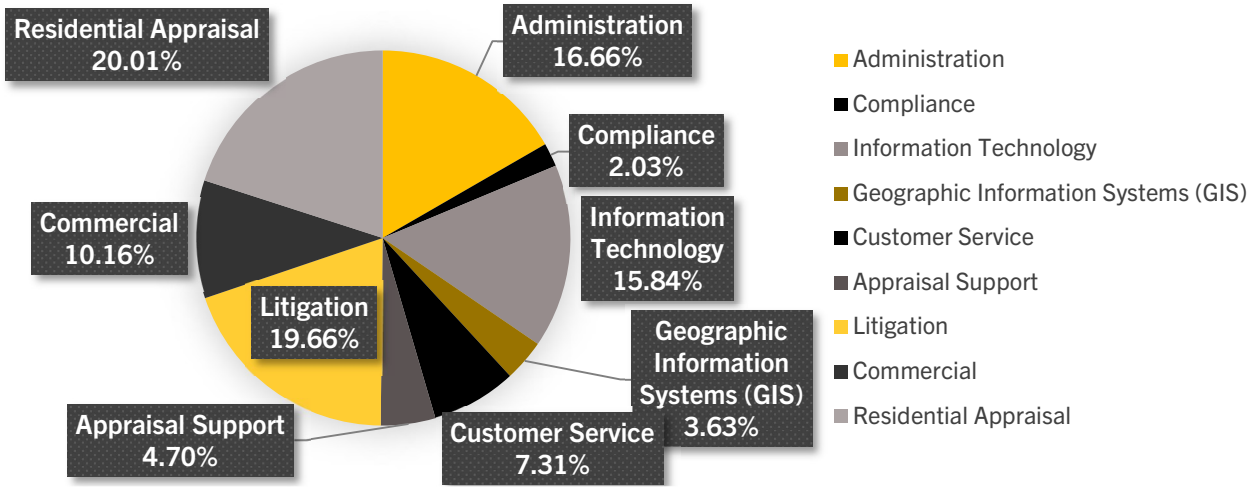
[1] The 850 EAL Holding Corp. is a component unit of the District. Totals for the 850 EAL Holding Corp. can be found under the debt administration sections of the budget.
[2] In 2023 BPP (80) split from Commercial (60); 2027: recombined.
[3] In 2024 the Litigation department (50) was split from the Admin department (10).
[5] In 2027 the Compliance department (15) was split from the Admin department (10).

Dept. Code	Department	2027 Proposed Budget	2026 Adopted Budget	$ Change (2026-2027)	% Change (2026-2027)	% of Total Budget
10	Administration	$ 5,772,812	$ 5,955,487	(182,675)	-3.07%	15.8%
15	Compliance [5]	701,929	-	701,929	100.00%	1.9%
20	Information Technology	5,486,034	5,720,026	(233,992)	-4.09%	15.0%
25	GIS	1,257,167	1,049,529	207,638	19.78%	3.4%
30	Customer Service	2,532,263	2,288,906	243,357	10.63%	6.9%
35	Appraisal Support	1,628,861	1,528,193	100,668	6.59%	4.4%
50	Litigation [3]	6,811,998	5,409,369	1,402,629	100.00%	18.6%
60	Commercial	3,521,494	2,376,924	1,144,570	48.15%	9.6%
80	Business Personal Property [2]	-	1,399,513	(1,399,513)	-100.00%	0.0%
90	Residential Appraisal	6,932,008	6,446,070	485,938	7.54%	18.9%
01	Appraisal Review Board (ARB)	1,238,125	1,238,125	-	0.00%	3.4%
900	850 EAL Holding Corp. [1]	748,838	748,838	-	0.00%	2.0%
	Total	***$ 36,631,529***	***$ 34,160,980***	***$ 2,470,549***	***7.23%***	***100.0%***

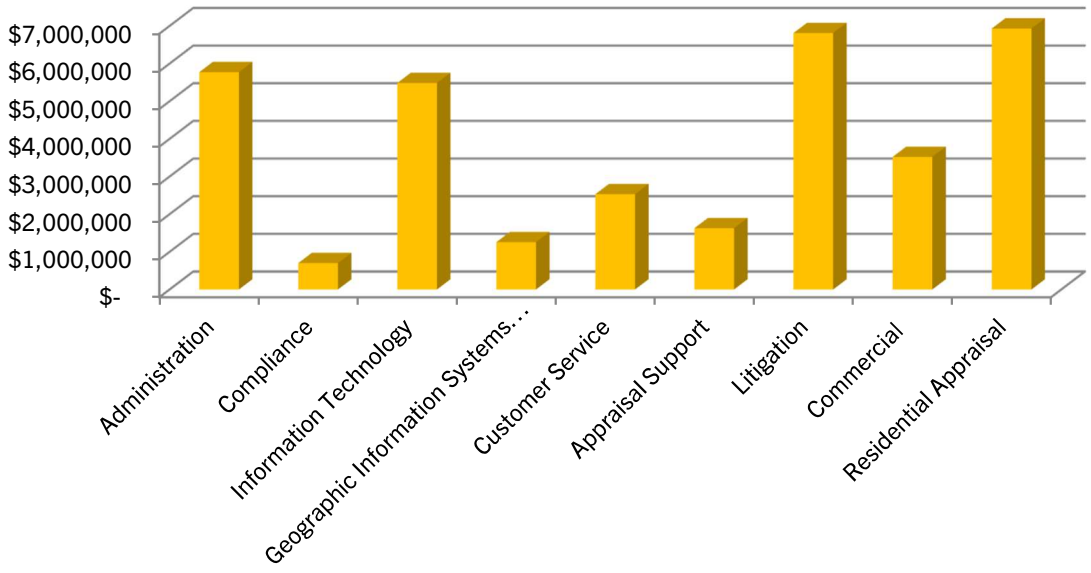
District Budget

Department	Number of Employees	2027 Budget	% of TCAD Budget
Administration	16	$ 5,772,812	16.66%
Compliance	4	$ 701,929	2.03%
Information Technology	8	$ 5,486,034	15.84%
Geographic Information Systems (GIS)	10	$ 1,257,167	3.63%
Customer Service	23	$ 2,532,263	7.31%
Appraisal Support	17	$ 1,628,861	4.70%
Litigation	16	$ 6,811,998	19.66%
Commercial	23	$ 3,521,494	10.16%
Residential Appraisal	54	$ 6,932,008	20.01%
Total Appraisal District Budget	***171***	***34,644,566***	***100.00%***

% of Total Budget by Department



Total Expenditures by Department

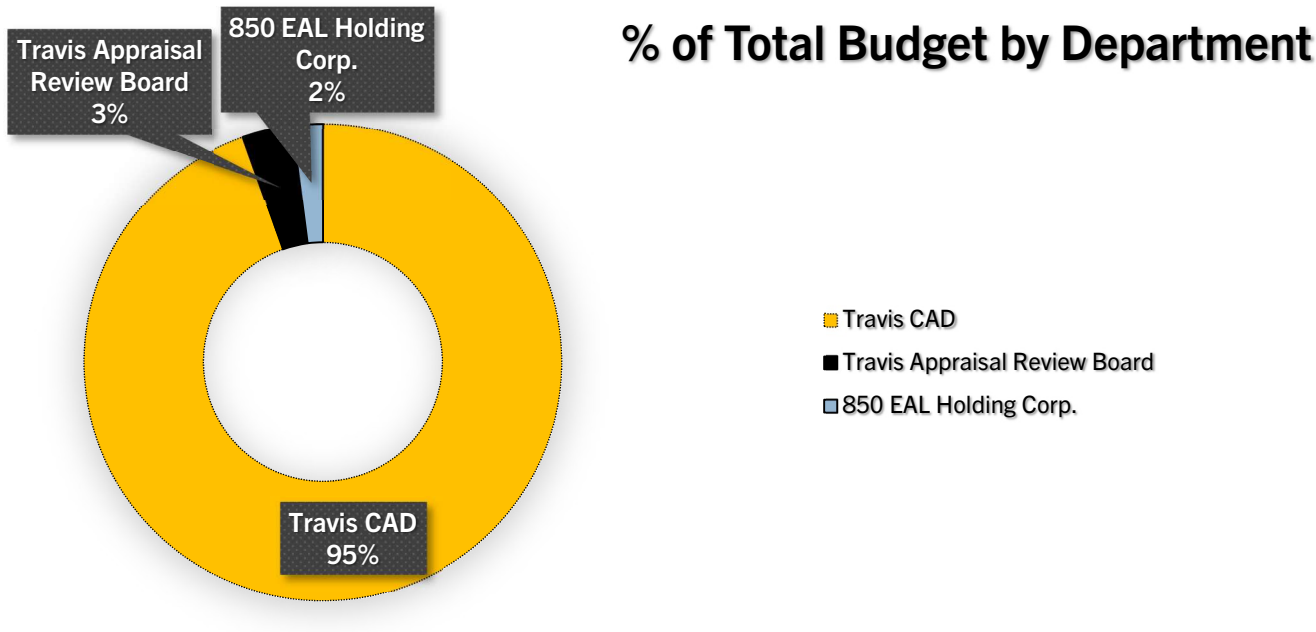


ARB Budget

Department	Appointed Members	2027 Budget	% of Total Budget
Appraisal Review Board	75	$ 1,238,125	3.38%
Total Appraisal Review Board Budget		***1,238,125***	***3.38%***

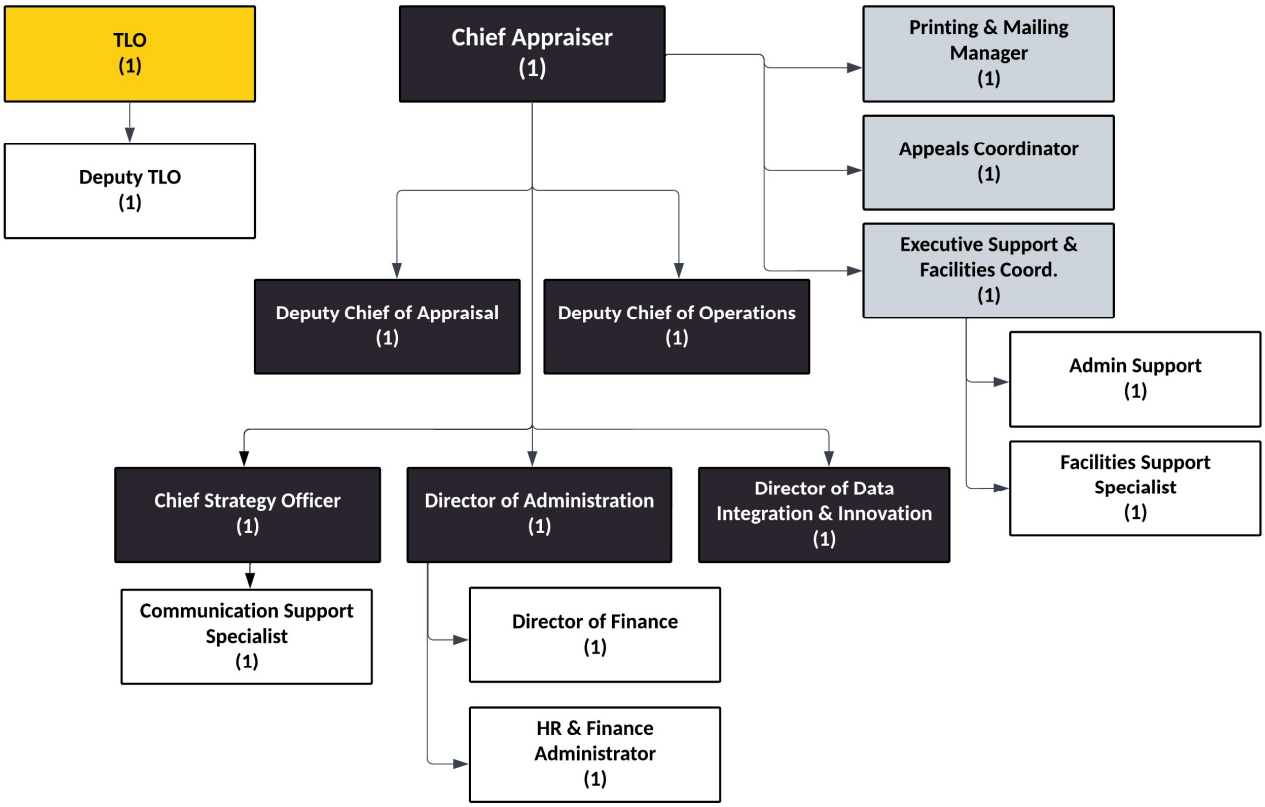
Total Budget

Department	Number of Employees/ Appointed Members	2027 Budget	% of Total Budget
Travis CAD	171	$ 34,644,566	94.58%
Travis Appraisal Review Board	75	$ 1,238,125	3.38%
850 EAL Holding Corp.	-	$ 748,838	2.04%
Total Budget	***246***	***$ 36,631,529***	***100.00%***



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ADMINISTRATION



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Chief Appraiser	1	Exempt	$ 278,532 - $ 300,815	$ 59,106 - $ 65,362	$ -
Deputy Chief of Appraisal	1	22	$ 214,824 - $ 300,841	$ 59,106 - $ 65,362	$ -
Deputy Chief of Operations	1	22	$ 214,824 - $ 300,841	$ 59,106 - $ 65,362	$ -
Director of Administration	1	21	$ 162,813 - $ 227,995	$ 50,776 - $ 55,516	$ -
Chief Strategy Officer	1	20	$ 129,564 - $ 181,403	$ 45,451 - $ 49,218	$ -
Director of Finance	1	20	$ 129,564 - $ 181,403	$ 45,451 - $ 49,218	$ -
Director of Data Integration & Innovation	1	20	$ 129,564 - $ 181,403	$ 45,451 - $ 49,218	$ -
Appeals Coordinator	1	12	$ 85,023 - $ 119,071	$ 38,317 - $ 40,793	$ -
Printing & Mailing Manager	1	12	$ 85,023 - $ 119,071	$ 38,317 - $ 40,793	$ -
Taxpayer Liaison Officer	1	8	$ 67,782 - $ 94,890	$ 35,555 - $ 37,525	$ -
Deputy TLO	1	8	$ 67,782 - $ 94,890	$ 35,555 - $ 37,525	$ -
HR & Finance Administrator	1	8	$ 67,782 - $ 94,890	$ 35,555 - $ 37,525	$ -
Exececutive Support & Facilities Coord.	1	8	$ 67,782 - $ 94,890	$ 35,555 - $ 37,525	$ -
Communication Support Specialist	1	6	$ 60,216 - $ 84,332	$ 34,344 - $ 36,098	$ -
Facilities Support Specialist	1	6	$ 60,216 - $ 84,332	$ 34,344 - $ 36,098	$ -
Admin Support	1	2	$ 43,697 - $ 61,185	$ 31,698 - $ 32,969	$ -

Mission Statement

The mission of the Administration department, which includes Human Resources, Finance, Facilities Maintenance, and the Offices of the Chief Appraiser, Deputy Chief of Appraisal, Deputy Chief of Operations, Director of Data Integration & Innovation, 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, 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.

Performance Measures/Indicators:			2025 Actual	2026 Estimated	2027 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)			3,861	3,800	3,800
P-Card Transactions			515	600	600
Purchase Orders Issued			196	250	200
Appraisal Roll Certified			Yes	Yes	Yes
Outreach	Traditional Media	Total Coverage	174	175	175
		Positive Coverage	86%	90%	95%
		On Message	92%	95%	95%
	Digital Media	Total Website Visits	3,151,161	3,200,000	3,200,000
		Exemptions Page Visits	189,606	190,000	190,000
		Protests Page Visits	110,926	115,000	115,000
		Website Resource Downloads	37,853	36,000	36,000
	Events Attended		54	50	50
	People Reached (In-Person)		1,948	2,000	2,000
	People Reached (Replays)		6,202	6,500	6,500

Key Tasks & Deadlines

Tasks	Deadline	Key Players
Performance Reviews/ Merit Increases	January 15	HR, Divisions Directors & Managers
Year End Processing & W2's	January 1	HR, Deputy Chief Appraiser, Accounting Manager
Budget Planning Meetings	March 1	Chief Appraiser, Deputy Chief Appraiser, Division Directors
Certified Estimates	April 30	Chief Appraiser
Financial Audit	June 15	Chief Appraiser, Admin Director, Director of Finance
Presentation Preliminary Budget	June 15	Chief Appraiser, Admin Director
Appraisal Roll Certification	July 25	Chief Appraiser
Reappraisal Plan	September 15	Chief Appraiser
Budget Adoption	September 15	Chief Appraiser, Admin Director
Division Priority Planning	September 15	Divisions Directors & Managers, Chief Appraiser, Deputy Chief Appraiser
Strategic Plan	October 15	Chief Appraiser, Deputy Chief Appraiser, Division Directors & Managers
Annual Report	November 1	Chief Appraiser, Deputy Chief Appraiser
Open Enrollment	November 1	HR, Admin Director
Legislative Tracking & Communications	Year Round	Chief Appraiser
Public Relations and Community Outreach	Year Round	Chief Strategy Officer

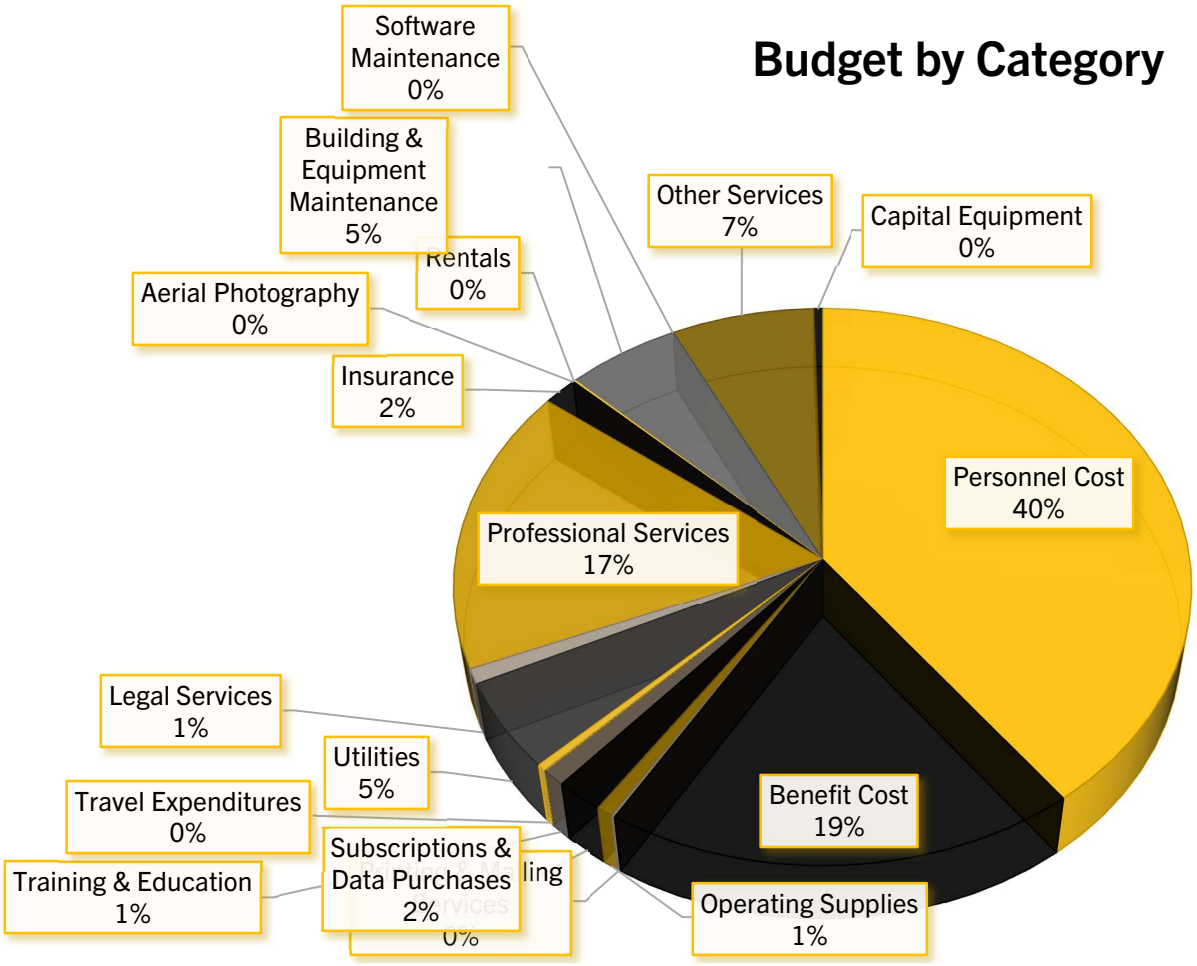
Administration

GL Code	Description	GL Total	Budget Category Total
	Personnel Costs		2,291,293
40101	Salaries	2,268,293	
40107	Overtime	10,000	
40119	Auto Allowance	3,000	
40108	Seasonal & Temporary	10,000	
	Benefit Costs		1,096,536
40111	Retirement (TCDRS)	232,908	
40128	Retirement Contribution (401(a) Plan)	68,035	
40127	Deferred Compensation- 457 (b) matching	62,696	
40112	Health Insurance	521,000	
40129	Retiree Healthcare	110,000	
40113	Dental Insurance	47,925	
40114	Life Insurance	3,174	
40115	Disability Insurance	5,655	
40124	Long Term Care Insurance	4,481	
40110	Medicare	32,884	
40116	Employee Assistance Program	3,240	
40130	Norton Identity Protection	931	
40131	MASA Transportation Insurance	2,478	
40132	Vision	1,129	
	Printing & Mailing Services		7,729
40210	Printing	6,729	
40214	Shipping charges	1,000	
	Operating Supplies		39,000
40220	Operating Supplies	29,000	
40224	Furniture & Equipment- under $1000	10,000	
	Subscription & Data Purchases		111,230
40231	Books, Publications, Subscriptions & Databases	111,230	
	Training & Education		57,138
40330	Training & Education	57,138	
	Travel Costs		21,500
40320	Travel/Meals/Lodging	21,500	
	Utilities		294,800
40410	Utilities	294,800	
	Legal Services		50,000
40511	Legal & Attorney- Personnel	50,000	
	Professional Services		960,961
40540	Professional Services	867,500	
40520	Accounting & Audit	38,461	
40542	Payroll	55,000	
	Insurance		98,000
40710	Property Insurance	30,000	
40720	Liability Insurance	28,000	
40118	Unemployment Insurance	10,000	
40117	Workers Compensation	30,000	
	Rentals		6,000
40611	Rental Storage Space	6,000	
	Building & Equipment Maintenance		317,190
40630	Building Repair/Maintenance	226,550	
40631	Building Cleaning Service	70,000	
40620	Repair & Maintenance- Equipment	20,640	
	Other Services		396,435
40310	Dues & Memberships	7,835	
40340	Advertising & Legal Notices	37,500	
40350	Employee Appreciation	55,000	
40351	Board of Directors	9,500	
40730	Security Services	270,000	

Administration

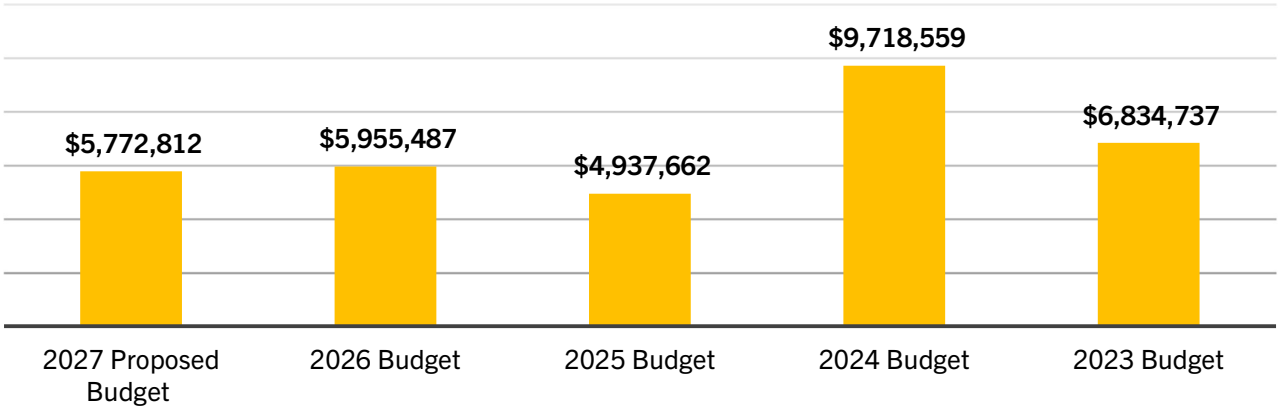
GL Code	Description	GL Total	Budget Category Total
40760	Vehicle Fuel	1,800	
40761	Vehicle Maintenance	4,200	
40770	Bank Fees	10,000	
40780	Credit Card Fees	600	
	Capital Equipment		25,000
40910	Capital Expenditures	25,000	
	Total	***$ 5,772,812***	***$ 5,772,812***

Budget Category	2027 Proposed Budget	2026 Adopted Budget	$ Change (2026-2027)	% Change (2026-2027)	% of Total Budget
Personnel Cost	2,291,293	2,161,609	129,684	6.00%	39.69%
Benefit Cost	1,096,536	1,086,655	9,881	0.91%	18.99%
Printing & Mailing Services	7,729	3,729	4,000	107.27%	0.13%
Operating Supplies	39,000	32,000	7,000	21.88%	0.68%
Subscriptions & Data Purchases	111,230	111,150	80	0.07%	1.93%
Training & Education	57,138	36,063	21,075	58.44%	0.99%
Travel Expenditures	21,500	17,500	4,000	22.86%	0.37%
Utilities	294,800	265,800	29,000	10.91%	5.11%
Legal Services	50,000	50,000	-	0.00%	0.87%
Professional Services	960,961	1,207,961	(247,000)	-20.45%	16.65%
Insurance	98,000	109,866	(11,866)	-10.80%	1.70%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	6,000	6,000	-	0.00%	0.10%
Building & Equipment Maintenance	317,190	317,190	-	0.00%	5.49%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	396,435	389,964	6,471	1.66%	6.87%
Capital Equipment	25,000	160,000	(135,000)	100.00%	0.43%
	$ 5,772,812	***$ 5,955,487***	***$ (182,675)***	***-3.07%***	***100%***

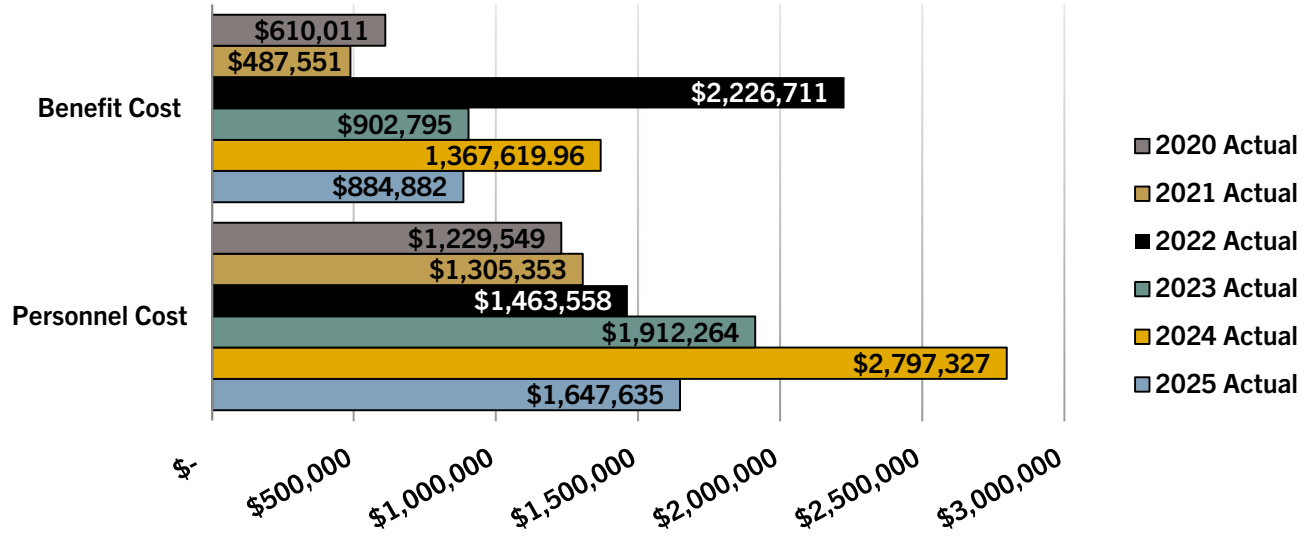


Budget Category	2027 Proposed Budget	2026 Budget	2025 Budget	2024 Budget	2023 Budget
Personnel Cost	2,291,293	2,161,609	1,647,635	1,998,272	1,990,232
Benefit Cost	1,096,536	1,086,655	886,955	1,228,797	1,019,101
Printing & Mailing Services	7,729	3,729	3,650	210,750	209,550
Operating Supplies	39,000	32,000	22,125	36,500	36,500
Subscriptions & Data Purchases	111,230	111,150	44,160	187,310	119,740
Training & Education	57,138	36,063	16,738	65,040	58,040
Travel Expenditures	21,500	17,500	6,960	16,950	16,950
Utilities	294,800	265,800	228,800	473,060	524,997
Legal Services	50,000	50,000	50,000	2,007,500	1,680,000
Professional Services	960,961	1,207,961	1,201,497	2,580,201	347,389
Insurance	98,000	109,866	110,678	86,678	74,000
Aerial Photography	-	-	-	-	-
Rentals	6,000	6,000	6,000	145,520	143,070
Building & Equipment Maintenance	317,190	317,190	329,900	270,599	216,618
Software Maintenance	-	-	-	-	-
Other Services	396,435	389,964	372,564	401,382	398,550
Capital Equipment	25,000	160,000	10,000	10,000	-
Total	***$ 5,772,812***	***$ 5,955,487***	***$ 4,937,662***	***$ 9,718,559***	***$ 6,834,737***
$ Increase from Previous Year	(182,675)	1,017,825	(4,780,897)	2,883,822	892,525
% Increase from Previous Year	-3.07%	20.61%	-49.19%	42.19%	15.02%

Administration Budget



Personnel & Benefits Historical Actuals



Personnel Comparison

Position	2027 Budget	2026 Budget	Net Change
Chief Appraiser	1	1	-
Deputy Chief of Appraisal	1	1	-
Deputy Chief of Operations	1	1	-
Director of Administration	1	1	-
Chief Strategy Officer	1	1	-
Director of Data Integration & Innovation	1	0	1
Director of Internal Audit & Compliance	0	1	(1)
CAMA Operations Manager	0	1	(1)
Appeals Coordinator	1	1	-
Accounting Manager	0	1	(1)
Director of Finance	1	0	1
Accounting & HR Assistant	0	1	(1)
HR & Finance Administrator	1	0	1
Executive Support & Facilities Coord.	1	1	-
Admin Application Support	0	1	(1)
Printing & Mailing Manager	1	0	1
Communication Support Specialist	1	1	-
Compliance Specialist	0	2	(2)
Maintenance Assistant	0	1	(1)
Facilities Support Specialist	1	0	1
Mail Clerk/Messenger	0	1	(1)
Admin Support	1	1	-
Taxpayer Liaison Officer	1	0	1
Deputy TLO	1	1	-
Total Net Change	***16***	***19***	***(3)***

(1) Accounting & HR Assistant title change to HR & Finance Administrator
(2) Director of Internal Audit & Compliance, CAMA Operations Manager, and Compliance Specialists moved to Compliance Dept
(3) Admin Application Support title change to Printing & Mailing Manager
(4) Maintenance Assistant & Mail Clerk/Messenger combined into Facilities Support Specialist
(5) Taxpayer Liaison Officer added

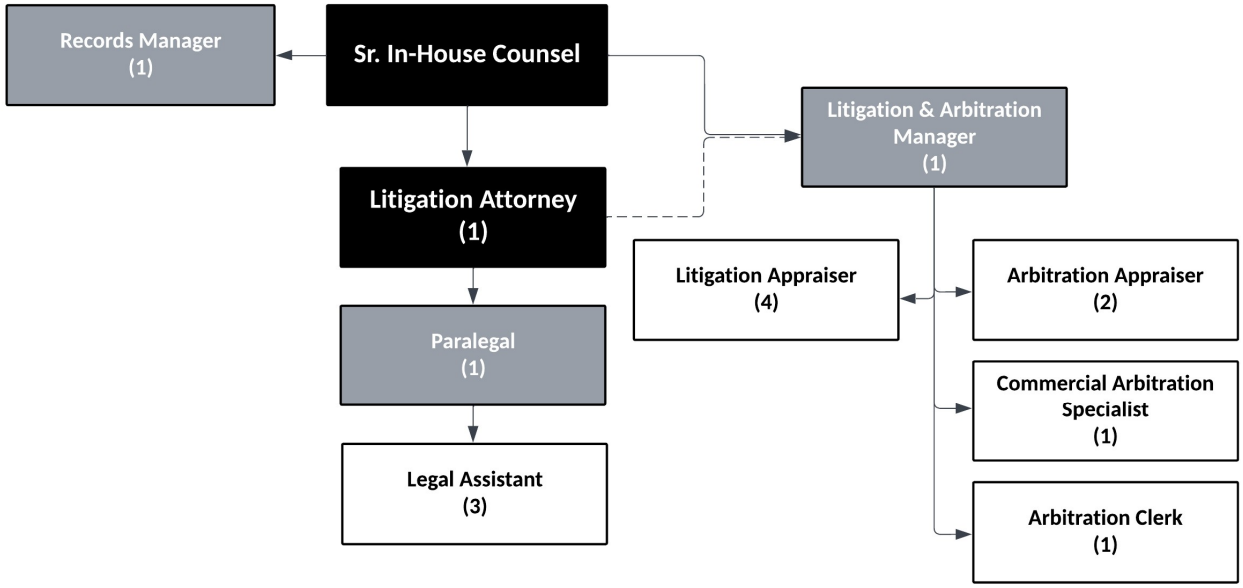
Local Government Code 140.0045 Required Public Notice Comparisons

Required Public Notice	2027 Budget	2026 Budget	2025 Budget
Property Tax Benefits	5,000	5,000	5,000
Property Tax Protest & Appeals Procedures	5,000	5,000	5,000
Notice of Public Budget Hearing	5,000	5,000	5,000
Total	***$ 15,000***	***$ 15,000***	***$ 15,000***

Local Government Code 140.0045 Expenditures to Influence the Outcome of Legislation

	2027 Budget	2026 Budget	2025 Budget
TASB Membership Dues	500	500	500
Legislative Consulting Services	55,000	48,000	60,000
Total	***$ 55,500***	***$ 48,500***	***$ 60,500***

LITIGATION



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Sr. In-House Counsel	1	21	$ 162,813 - $ 227,995	$ 50,776 - $ 55,516	$ 3,000
Litigation & Arbitration Manager	1	20	$ 129,564 - $ 181,403	$ 45,451 - $ 49,218	$ 3,000
Litigation Attorney	1	18	$ 111,061 - $ 155,494	$ 42,487 - $ 45,716	$ 3,000
Litigation Appraiser	4	16	$ 98,495 - $ 137,898	$ 40,475 - $ 43,338	$ 8,400
Arbitration Appraiser	2	10	$ 76,054 - $ 106,498	$ 36,880 - $ 39,094	$ 8,400
Commercial Arbitration Specialist	1	10	$ 76,054 - $ 106,498	$ 36,880 - $ 39,094	$ -
Paralegal	1	7	$ 64,824 - $ 90,754	$ 35,082 - $ 36,966	$ -
Records Manager	1	6	$ 60,216 - $ 84,332	$ 34,344 - $ 36,098	$ -
Legal Assistant	3	5	$ 57,525 - $ 80,562	$ 33,913 - $ 35,588	$ -
Arbitration Clerk	1	5	$ 57,525 - $ 80,562	$ 33,913 - $ 35,588	$ -

16

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

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	2025 Actual	2026 Estimated	2027 Projected
Lawsuits Filed (Cause Number)	2,431	2,466	2,502
Lawsuits Filed (Property ID)	4,112	4,186	4,307
Number of Agreed Judgements (by Cause Number)	647	616	650
Number of Agreed Judgements (by Property ID)	1,480	1,133	1,315
Settlement Conferences Held (Days)	93	92	98

Key Tasks & Deadlines

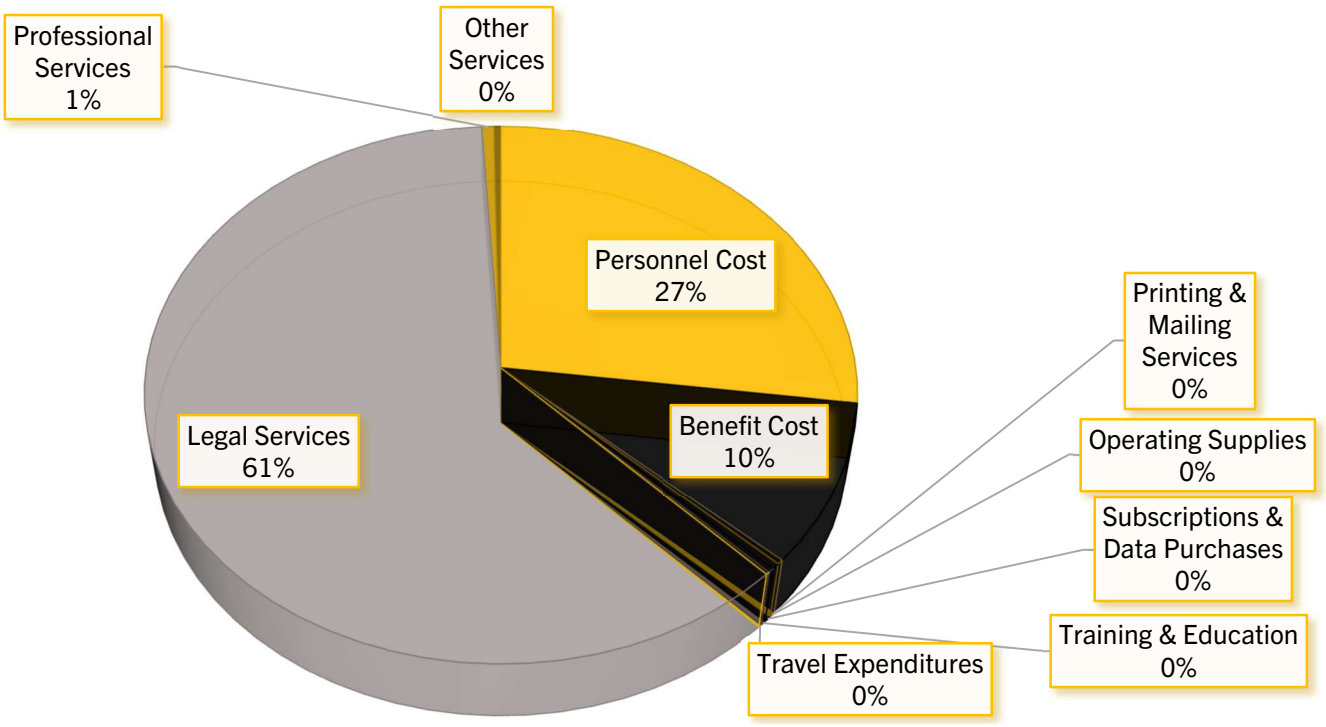
Tasks	Deadline	Key Players
Mediations	Year Round	Sr. In-House Counsel, Litigation Attorney, Litigation Appraisers
Settlement Conference	Year Round	Sr. In-House Counsel, Litigation Attorney, Litigation Appraisers
Lawsuit Preparation	Year Round	Sr. In-House Counsel, Litigation Attorney, Litigation Appraisers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

Litigation

GL Code	Description	GL Total	Budget Category Total
	Personnel Costs		1,845,209
40101	Salaries	1,762,209	
40107	Overtime	10,000	
40119	Auto Allowance	68,000	
40108	Seasonal & Temporary	5,000	
	Benefit Costs		656,779
40111	Retirement (TCDRS)	180,650	
40128	Retirement Contribution (401(a) Plan)	52,770	
40127	Deferred Compensation- 457 (b) matching	43,975	
40112	Health Insurance	326,400	
40113	Dental Insurance	8,453	
40114	Life Insurance	3,386	
40115	Disability Insurance	6,032	
40124	Long Term Care Insurance	4,780	
40110	Medicare	25,506	
40130	Norton Identity Protection	1,010	
40131	MASA Transportation Insurance	2,688	
40132	Vision	1,129	
	Printing & Mailing Services		675
40210	Printing	650	
40214	Shipping charges	25	
	Operating Supplies		18,160
40220	Operating Supplies	8,160	
40224	Furniture & Equipment- under $1000	10,000	
	Subscription & Data Purchases		23,260
40231	Books, Publications, Subscriptions & Databases	23,260	
	Training & Education		17,963
40330	Training & Education	17,963	
	Travel Costs		10,050
40320	Travel/Meals/Lodging	10,050	
	Legal Services		4,175,000
40510	Attorney & Court Costs	3,525,000	
40514	Expert Witness Costs	500,000	
40513	Arbitration Refunds	150,000	
	Professional Services		42,500
40540	Professional Services	42,500	
	Other Services		22,402
40310	Dues & Memberships	1,402	
	Total	***$ 6,811,998***	***$ 6,811,998***

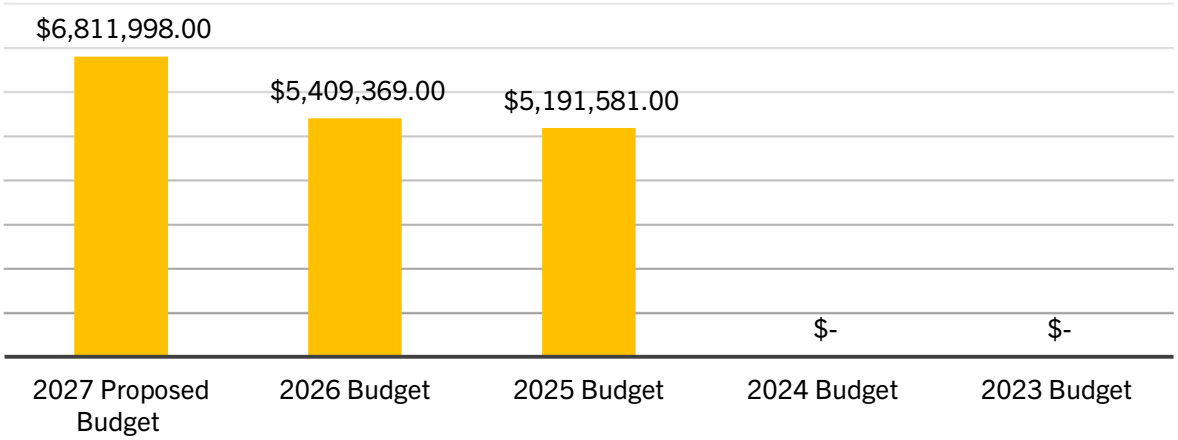
Budget Category	2027 Proposed Budget	2026 Adopted Budget	$ Change (2026-2027)	% Change (2026-2027)	% of Total Budget
Personnel Cost	1,845,209	1,284,415	560,794	100.00%	27.09%
Benefit Cost	656,779	456,609	200,170	100.00%	9.64%
Printing & Mailing Services	675	675	-	100.00%	0.01%
Operating Supplies	18,160	18,160	-	100.00%	0.27%
Subscriptions & Data Purchases	23,260	22,750	510	100.00%	0.34%
Training & Education	17,963	11,573	6,390	100.00%	0.26%
Travel Expenditures	10,050	7,950	2,100	100.00%	0.15%
Utilities	-	-	-	0.00%	0.00%
Legal Services	4,175,000	3,545,000	630,000	100.00%	61.29%
Professional Services	42,500	40,000	2,500	100.00%	0.62%
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	22,402	22,237	165	100.00%	0.33%
Capital Equipment	-	-	-	100.00%	0.00%
	$ 6,811,998	***$ 5,409,369***	***$ 1,402,629***	***100.00%***	***100%***

2026 Budget by Category



Budget Category	2027 Proposed Budget	2026 Budget	2025 Budget	2024 Budget	2023 Budget
Personnel Cost	1,845,209	1,284,415	1,086,126	-	-
Benefit Cost	656,779	456,609	409,724	-	-
Printing & Mailing Services	675	675	675	-	-
Operating Supplies	18,160	18,160	18,160	-	-
Subscriptions & Data Purchases	23,260	22,750	22,750	-	-
Training & Education	17,963	11,573	11,573	-	-
Travel Expenditures	10,050	7,950	6,950	-	-
Utilities	-	-	-	-	-
Legal Services	4,175,000	3,545,000	3,540,000	-	-
Professional Services	42,500	40,000	32,500	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	22,402	22,237	13,237	-	-
Capital Equipment	-	-	49,887	-	-
Total	***$ 6,811,998***	***$ 5,409,369***	***$ 5,191,581***	***$ -***	***$ -***
$ Increase from Previous Year	1,402,629	217,788	5,191,581	-	-
% Increase from Previous Year	25.93%	4.20%	100.00%	0.00%	0.00%

Litigation Budget

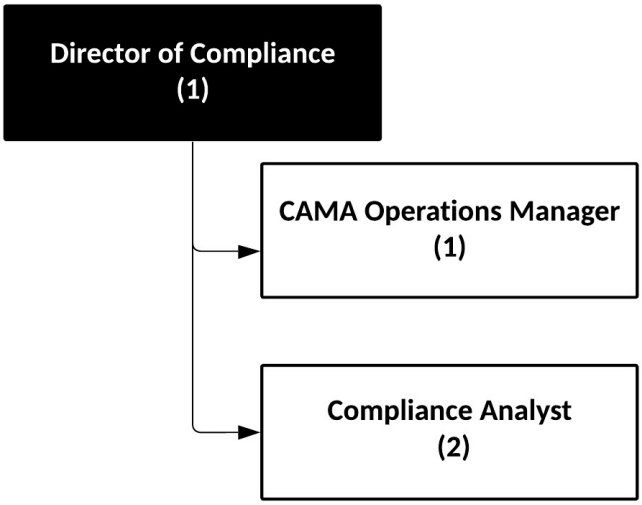


Personnel Comparison

Position	2027 Budget	2026 Budget	Net Change
Sr. Attorney	-	1	(1)
Sr. In-House Counsel	1	-	1
Litigation & Arbitration Manager	1	-	1
Paralegal	1	1	-
Litigation Appraiser	4	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	3	-
Total Net Change	***16***	***13***	***3***

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COMPLIANCE



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Director of Compliance	1	20	$ 129,564 - $ 181,403	$ 45,451 - $ 49,218	$ -
CAMA Operations Manager	1	12	$ 85,023 - $ 119,071	$ 38,317 - $ 40,793	$ -
Compliance Analyst	2	7	$ 64,824 - $ 90,754	$ 35,082 - $ 36,966	$ -
	4				

Mission Statement

The mission of the Compliance Department is to ensure the Travis Central Appraisal District meets all statutory and regulatory standards set forth by the Texas Property Tax Code and the Texas Comptroller's Property Tax Assistance Division. The department is committed to maintaining the District's compliance with the Property Value Study (PVS) and the Methods and Assistance Program (MAP) review requirements through systematic monitoring, analysis, and continuous improvement of appraisal operations. The Compliance Department strives to uphold the highest standards of accuracy, transparency, and accountability in all appraisal practices, supporting the District's mission to provide fair and equitable property valuations for all taxpayers of Travis County.

Goals & Objectives

The goals and objectives of the Compliance Department include overseeing and coordinating all activities related to the Texas Comptroller's Property Value Study (PVS) and Methods and Assistance Program (MAP) review to ensure the District consistently meets or exceeds required performance standards. The department is responsible for developing, maintaining, and continuously improving monitoring tools, trackers, and internal controls that measure compliance with applicable statutes, rules, and appraisal standards. Additional responsibilities include managing CAMA (Computer Assisted Mass Appraisal) system operations to ensure data integrity, accuracy, and consistency across all property records. The department conducts ongoing analysis of appraisal methodologies and outcomes to identify areas of risk or deficiency and implements corrective action plans as needed. The Compliance Department also supports cross-departmental coordination by communicating regulatory updates and compliance requirements to relevant staff, providing training and technical guidance on compliance-related matters, and serving as the primary point of contact for Comptroller's office inquiries and submissions.

Performance Measures/Indicators	2025 Actual	2026 Estimated	2027 Projected
Pass Property Value Study (Bi-annual)	Yes	Yes	Yes
Pass Methods & Assistance Procedures (MAPS) Review (Bi-annual)	N/A	Yes	N/A

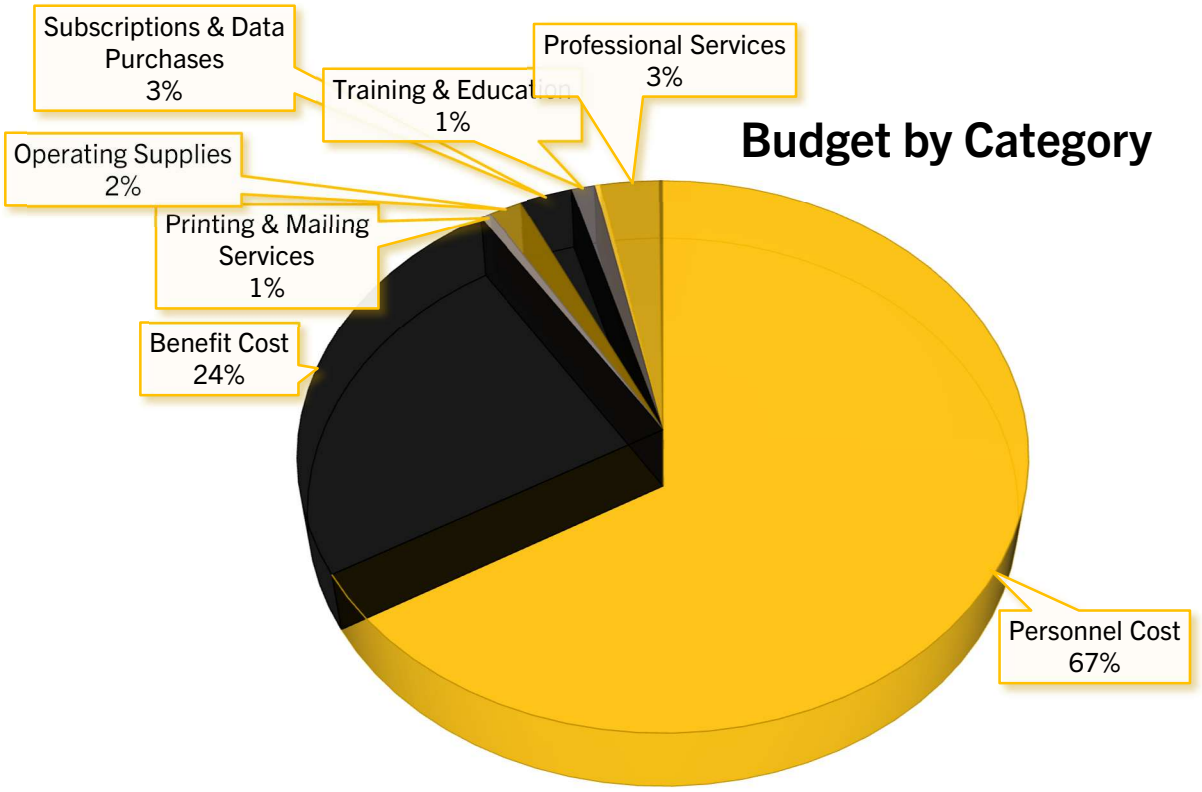
Key Tasks & Deadlines

Tasks	Deadline	Key Players
PTAD Sales Submission	January 31	Director of Compliance, CAMA Operations Manager
Application Mailing	February 1	Director of Compliance, CAMA Operations Manager
Notice of Appraised Value Mailing	March 22	Director of Compliance, CAMA Operations Manager
Certification Processing	July 19	Director of Compliance, CAMA Operations Manager
PTAD EARS Submission	September 1	Director of Compliance, CAMA Operations Manager
Supplement Processing	Monthly	Director of Compliance, CAMA Operations Manager
NCOA/CASS Updates	Quarterly	CAMA Operations Manager

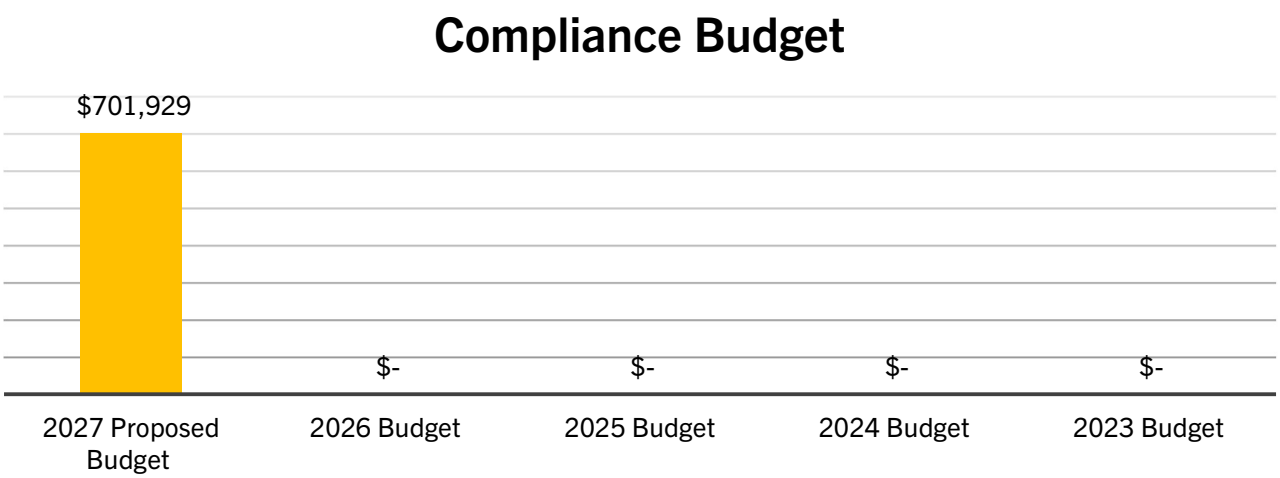
Compliance

GL Code	Description	GL Total	Budget Category Total
	Personnel Costs		467,535
40101	Salaries	447,535	
40107	Overtime	10,000	
40108	Seasonal & Temporary	10,000	
	Benefit Costs		170,239
40111	Retirement (TCDRS)	46,835	
40128	Retirement Contribution (401(a) Plan)	13,681	
40127	Deferred Compensation- 457 (b) matching	11,401	
40112	Health Insurance	81,600	
40129	Retiree Healthcare	-	
40113	Dental Insurance	2,113	
40114	Life Insurance	846	
40115	Disability Insurance	1,508	
40124	Long Term Care Insurance	1,195	
40110	Medicare	6,613	
40116	Employee Assistance Program	3,240	
40130	Norton Identity Protection	253	
40131	MASA Transportation Insurance	672	
40132	Vision	282	
	Printing & Mailing Services		3,730
40210	Printing	2,730	
40214	Shipping charges	1,000	
	Operating Supplies		11,200
40220	Operating Supplies	1,200	
40224	Furniture & Equipment- under $1000	10,000	
	Subscription & Data Purchases		18,090
40231	Books, Publications, Subscriptions & Databases	18,090	
	Training & Education		8,000
40330	Training & Education	8,000	
	Travel Costs		2,000
40320	Travel/Meals/Lodging	2,000	
	Professional Services		20,000
40540	Professional Services	20,000	
	Other Services		1,135
40310	Dues & Memberships	1,135	
	Total	***$ 701,929***	***$ 701,929***

Budget Category	2027 Proposed Budget	2026 Adopted Budget	$ Change (2026-2027)	% Change (2026-2027)	% of Total Budget
Personnel Cost	467,535	-	467,535	100.00%	66.61%
Benefit Cost	170,239	-	170,239	100.00%	24.25%
Printing & Mailing Services	3,730	-	3,730	100.00%	0.53%
Operating Supplies	11,200	-	11,200	100.00%	1.60%
Subscriptions & Data Purchases	18,090	-	18,090	100.00%	2.58%
Training & Education	8,000	-	8,000	100.00%	1.14%
Travel Expenditures	2,000	-	2,000	100.00%	0.28%
Utilities	-	-	-	100.00%	0.00%
Legal Services	-	-	-	100.00%	0.00%
Professional Services	20,000	-	20,000	100.00%	2.85%
Insurance	-	-	-	100.00%	0.00%
Aerial Photography	-	-	-	100.00%	0.00%
Rentals	-	-	-	100.00%	0.00%
Building & Equipment Maintenance	-	-	-	100.00%	0.00%
Software Maintenance	-	-	-	100.00%	0.00%
Other Services	1,135	-	1,135	100.00%	0.16%
Capital Equipment	-	-	-	100.00%	0.00%
	$ 701,929	***$ -***	***$ 701,929***	***100.00%***	***100%***



Budget Category	2027 Proposed Budget	2026 Budget	2025 Budget	2024 Budget	2023 Budget
Personnel Cost	467,535	-	-	-	-
Benefit Cost	170,239	-	-	-	-
Printing & Mailing Services	3,730	-	-	-	-
Operating Supplies	11,200	-	-	-	-
Subscriptions & Data Purchases	18,090	-	-	-	-
Training & Education	8,000	-	-	-	-
Travel Expenditures	2,000	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	20,000	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	1,135	-	-	-	-
Capital Equipment	-	-	-	-	-
Total	***$ 701,929***	***$ -***	***$ -***	***$ -***	***$ -***
$ Increase from Previous Year	701,929	0	-	-	-
% Increase from Previous Year	100.00%	0.00%	0.00%	0.00%	0.00%

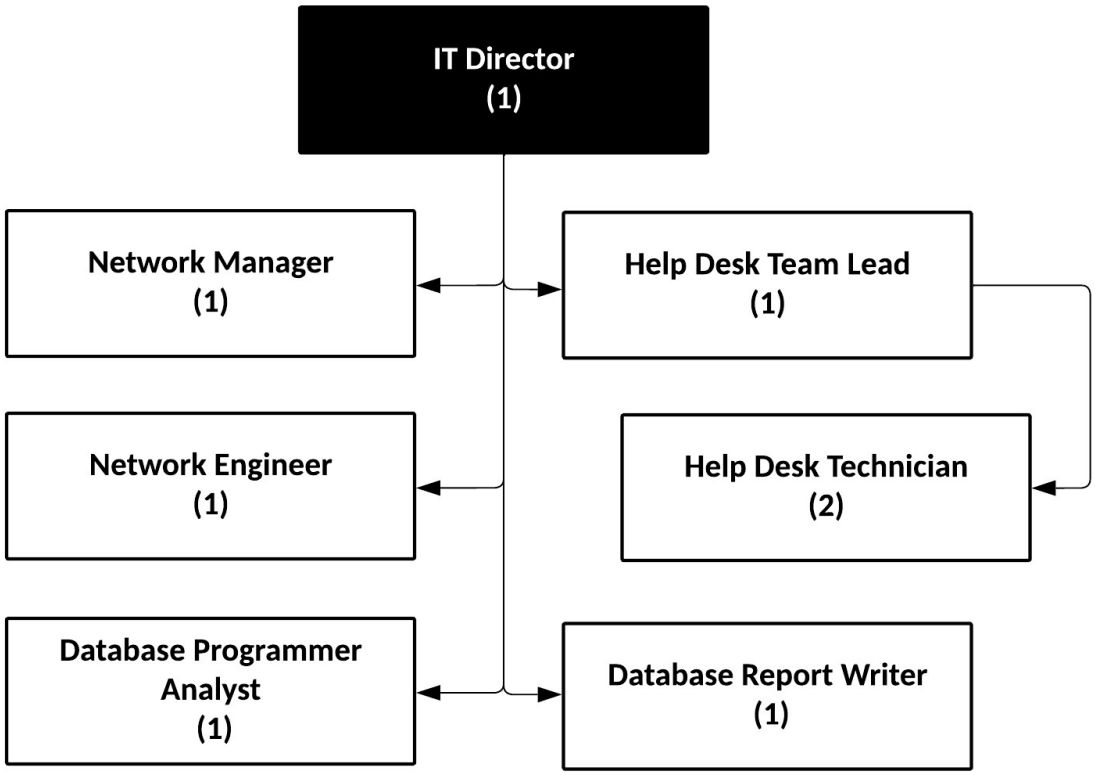


Personnel Comparison

Position	2027 Budget	2026 Budget	Net Change
Director of Internal Audit & Compliance	-	1	(1)
CAMA Operations Manager	1	1	-
Compliance Specialist	-	2	(2)
Director of Compliance	1	-	1
Compliance Analyst	2	-	2
Total Net Change	***4***	***4***	***-***

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INFORMATION TECHNOLOGY



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
IT Director	1	20	$ 129,564 - $ 181,403	$ 45,451 - $ 49,218	$ -
Network Manager	1	19	$ 117,322 - $ 164,325	$ 43,490 - $ 46,910	$ -
Database Programmer Analyst	1	12	$ 85,023 - $ 119,071	$ 38,317 - $ 40,793	$ -
Database Report Writer	1	12	$ 85,023 - $ 119,071	$ 38,317 $ 40,793	$ -
Network Engineer	1	12	$ 85,023 - $ 119,071	$ 38,317 - $ 40,793	$ -
Help Desk Team Lead	1	10	$ 76,054 - $ 106,498	$ 36,880 - $ 39,094	$ -
Help Desk Technician	2	4	$ 52,594 - $ 73,632	$ 33,123 - $ 34,652	$ -
	8				

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	2025 Actual	2026 Estimated	2027 Projected
Help Desk Ticket Count	1,406	1,700	1,700
Servers Supported	51	70	76
System Uptime	99.6%	100%	100%

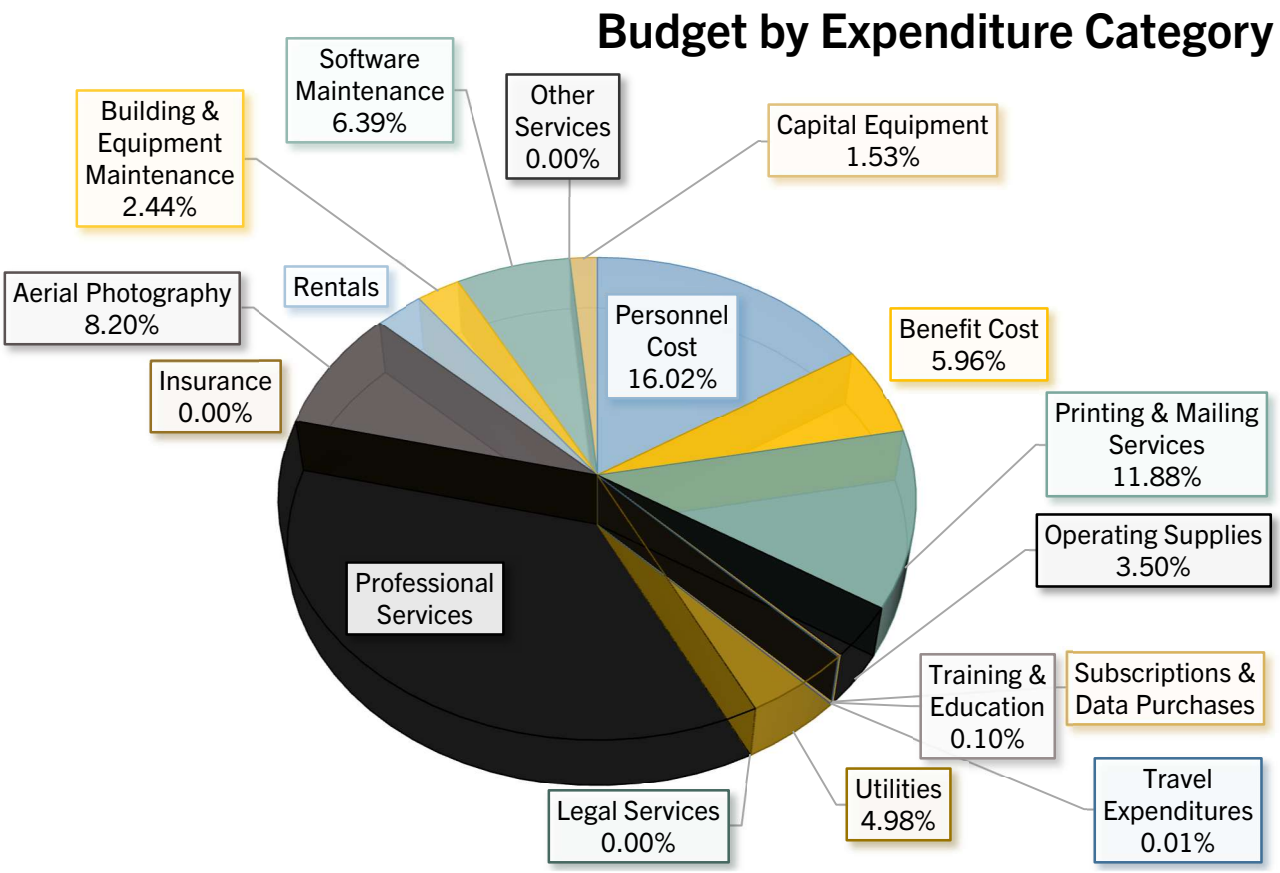
Key Tasks & Deadlines

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

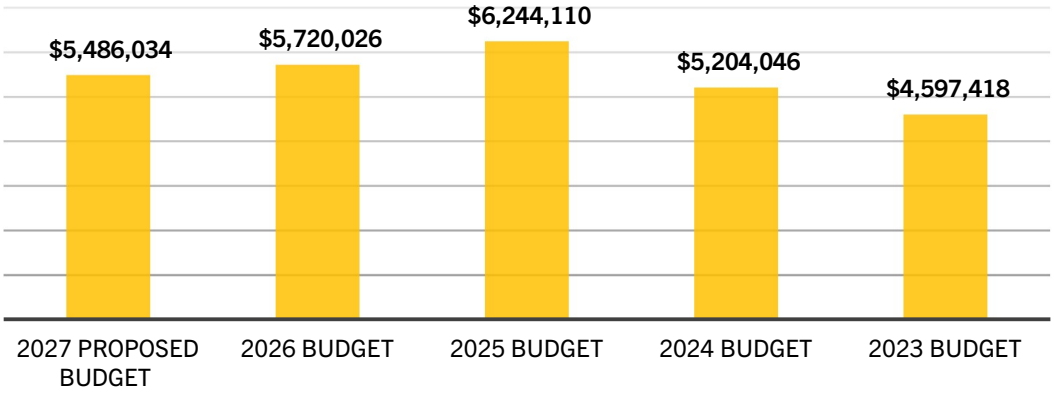
GL Code	Description	GL Total	Budget Category Total
	Personnel Costs		878,658
40101	Salaries	873,658	
40107	Overtime	5,000	
	Benefit Costs		326,763
40111	Retirement (TCDRS)	89,355	
40128	Retirement (401(a) Plan)	26,102	
40127	Deferred Compensation (457(b) Matching Funds)	21,751	
40112	Health Insurance	163,200	
40113	Dental Insurance	4,227	
40114	Life Insurance	1,693	
40115	Disability Insurance	3,016	
40124	Long Term Care Insurance	2,390	
40110	Medicare	12,616	
40130	Norton Identity Protection	505	
40131	MASA Transportation Insurance	1,344	
40132	Vision	564	
	Printing & Mailing Services		651,625
40210	Printing	210,200	
40211	Paper	25,000	
40212	Postage & Freight - In house	176,400	
40213	Postage & Freight- Special Services	240,000	
40214	Shipping charges	25	
	Operating Supplies		192,230
40220	Operating Supplies	24,340	
40222	Operating Supplies- Equipment	109,890	
40223	Operating Supplies- Software	58,000	
	Subscription & Data Purchases		2,900
40231	Books, Publications, Subscriptions & Databases	2,900	
	Travel Costs		550
40320	Travel/Meals/Lodging	550	
	Training & Education		5,400
40330	Training & Education	5,400	
	Utilities		273,000
40420	Telephone	175,000	
40430	Wireless Internet	50,000	
40440	Internet	48,000	
	Professional Services		1,988,441
40540	Professional Services	1,988,441	
	Aerial Photography		450,000
40741	Aerial Photography	450,000	
	Rentals		148,320
40611	Rental Storage Space	7,800	
40610	Rental Office Machines	140,520	
	Building & Equipment Maintenance		134,100
40620	Repair & Maintenance- Equipment	134,100	
	Software Maintenance		350,320
40640	Software Maintenance	350,320	
	Capital Equipment		83,727
40910	Capital Expenditures	83,727	
	Total	***$ 5,486,034.00***	***$ 5,486,034.00***

Budget Category	2027 Proposed Budget	2026 Adopted Budget	$ Change (2026-2027)	% Change (2026-2027)	% of Total Budget
Personnel Cost	878,658	802,460	76,198	9.50%	16.02%
Benefit Cost	326,763	288,692	38,071	13.19%	5.96%
Printing & Mailing Services	651,625	669,125	(17,500)	-2.62%	11.88%
Operating Supplies	192,230	181,500	10,730	5.91%	3.50%
Subscriptions & Data Purchases	2,900	2,660	240	9.02%	0.05%
Training & Education	5,400	5,400	-	0.00%	0.10%
Travel Expenditures	550	550	-	0.00%	0.01%
Utilities	273,000	270,000	3,000	1.11%	4.98%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	1,988,441	1,929,059	59,382	3.08%	36.25%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	450,000	657,650	-	0.00%	8.20%
Rentals	148,320	148,320	-	0.00%	2.70%
Building & Equipment Maintenance	134,100	132,889	1,211	0.91%	2.44%
Software Maintenance	350,320	430,627	(80,307)	-18.65%	6.39%
Other Services	-	45	(45)	-100.00%	0.00%
Capital Equipment	83,727	201,049	(117,322)	-58.35%	1.53%
	$ 5,486,034	***$ 5,720,025***	***$ (26,342)***	***-0.46%***	***100%***

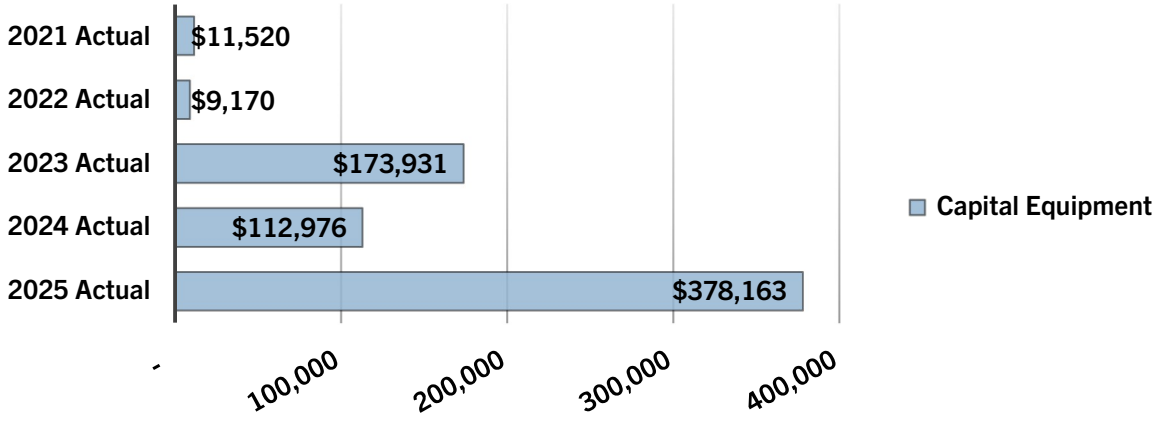


Budget Category	2027 Proposed Budget	2026 Budget	2025 Budget	2024 Budget	2023 Budget
Personnel Cost	878,658	802,460	1,047,987	868,590	770,470
Benefit Cost	326,763	288,692	411,913	279,717	233,406
Printing & Mailing Services	651,625	669,125	659,125	597,700	453,519
Operating Supplies	192,230	181,500	170,223	170,750	141,000
Subscriptions & Data Purchases	2,900	2,660	5,160	3,100	3,100
Training & Education	5,400	5,400	5,400	3,750	3,750
Travel Expenditures	550	550	550	-	-
Utilities	273,000	270,000	267,000	82,800	82,800
Legal Services	-	-	-	-	-
Professional Services	1,988,441	1,929,059	1,929,059	1,975,500	1,302,500
Insurance	-	-	-	-	-
Aerial Photography	450,000	657,650	657,650	579,260	802,297
Rentals	148,320	148,320	148,320	7,800	7,800
Building & Equipment Maintenance	134,100	132,889	132,889	171,591	160,700
Software Maintenance	350,320	430,627	430,627	350,467	462,100
Other Services	-	45	45	45	45
Capital Equipment	83,727	201,049	378,163	112,976	173,931
	$ 5,486,034	***$ 5,720,026***	***$ 6,244,110***	***$ 5,204,046***	***$ 4,597,418***
$ Increase from Previous Year	(233,992)	(524,084)	1,040,064	606,628	534,405
% Increase from Previous Year	-4.09%	-8.39%	19.99%	13.19%	13.15%

IT Budget History



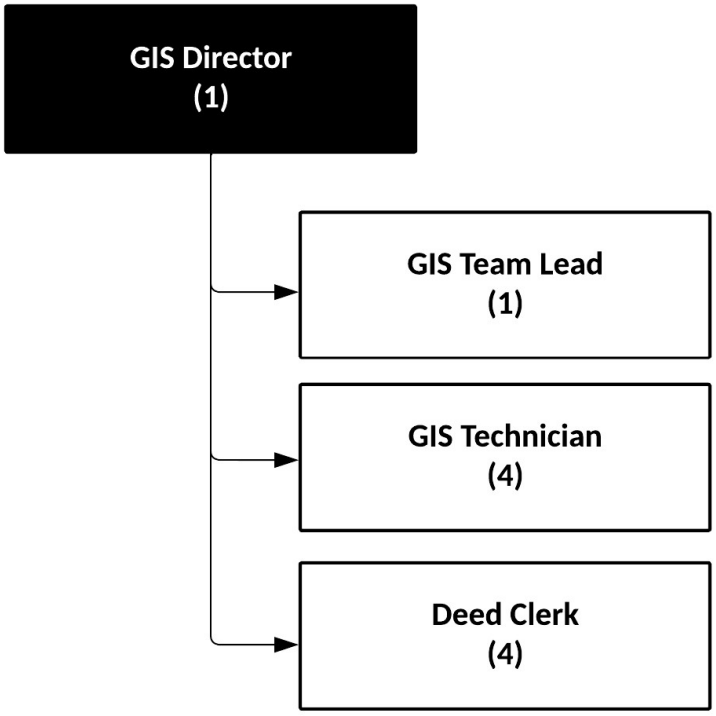
Capital Equipment Historical Actuals



Personnel Comparison

Position	2027 Budget	2026 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	-
Help Desk Team Lead	1	1	-
Help Desk Technician	2	2	-
Total Net Change	***8***	***8***	**-**

GEOGRAPHIC INFORMATION SYSTEMS



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
GIS Director	1	20	$ 129,564 - $ 181,403	$ 45,451 - $ 49,218	$ -
GIS Team Lead	1	10	$ 76,054 - $ 106,498	$ 36,880 - $ 39,094	$ -
GIS Technician	4	5	$ 57,525 - $ 80,562	$ 33,913 - $ 35,588	$ -
Deed Clerk	4	3	$ 51,030 - $ 71,433	$ 32,872 $ 34,354	$ -
	10				

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:	2025 Actual	2026 Estimated	2027 Projected
Deed Transactions	28,885	34,647	35,686
New Condos	230	229	241
New Units	3,380	3,300	3,432
New Subdivisions	193	210	216
New Lots	6,018	6,383	6,574
Total Number of Clerk Filed documents Reviewed by Staff	118,391	120,039	123,640
Property Merges Processed	686	830	855
Property Splits Processed	460	690	717

Key Tasks & Deadlines

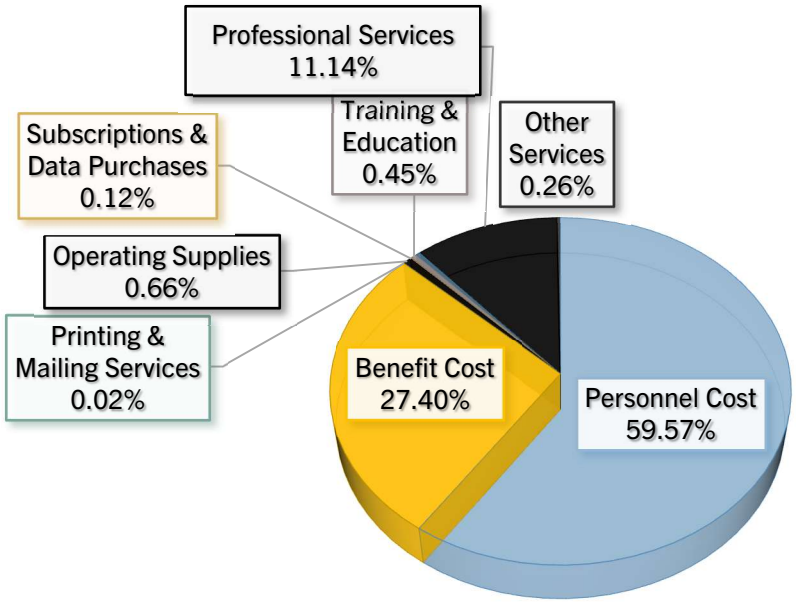
Tasks	Deadline	Key Players
Subdivisions Plats	March 31	GIS Technicians
Condominiums Declarations	March 31	GIS Technicians
Annexations, De-annexations	March 31	GIS Technicians
Splits/Merges	March 31	GIS Technicians, Deed Clerks
Entity Records	July 10	GIS Technicians
Division Priority Planning	September 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 (GIS)

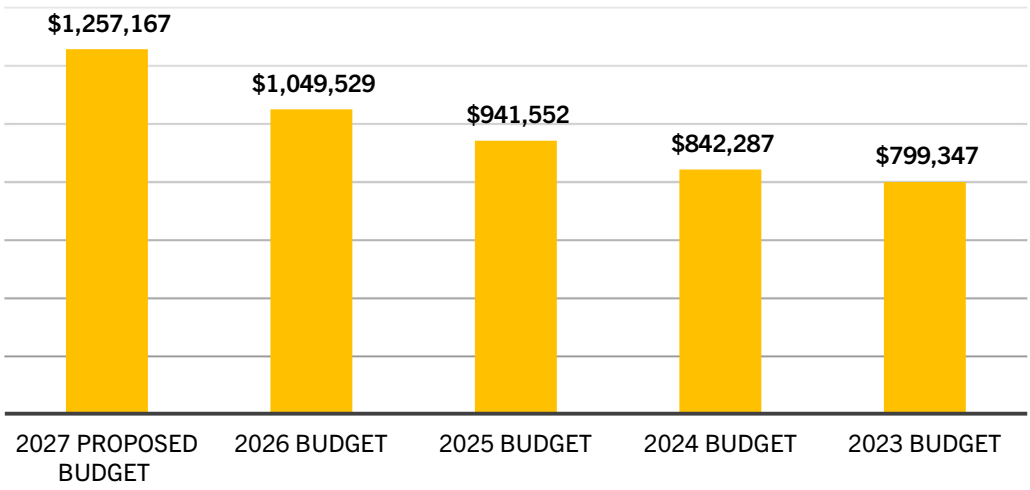
GL Code	Description	GL Total	Budget Category Total
	Personnel Costs		748,944
40101	Salaries	723,944	
40107	Overtime	25,000	
	Benefit Costs		344,510
40111	Retirement (TCDRS)	73,558	
40128	Retirement (401(a) Plan)	21,487	
40127	Deferred Compensation (457(b) match)	17,906	
40112	Health Insurance	204,000	
40113	Dental Insurance	5,283	
40114	Life Insurance	2,116	
40115	Disability Insurance	3,770	
40124	Long Term Care Insurance	2,987	
40110	Medicare	10,386	
40130	Norton Identity Protection	631	
40131	MASA Transportation Insurance	1,680	
40132	Vision	706	
	Printing & Mailing Services		275
40210	Printing	250	
40214	Shipping charges	25	
	Operating Supplies		8,340
40220	Operating Supplies	8,340	
	Subscription & Data Purchases		1,460
40231	Books, Publications, Subscriptions & Databases	1,460	
	Travel Costs		4,688
40320	Travel/Meals/Lodging	4,688	
	Training & Education		5,650
40330	Training & Education	5,650	
	Professional Services		140,000
40540	Professional Services	140,000	
	Other Services		3,300
40310	Dues & Memberships	300	
40750	Deed Copies	3,000	
	Total	***$ 1,257,167***	***$ 1,257,167***

Budget Category	2027 Proposed Budget	2026 Adopted Budget	$ Change (2026-2027)	% Change (2026-2027)	% of Total Budget
Personnel Cost	748,944	620,728	128,216	20.66%	59.57%
Benefit Cost	344,510	270,856	73,654	27.19%	27.40%
Printing & Mailing Services	275	275	-	0.00%	0.02%
Operating Supplies	8,340	9,940	(1,600)	-16.10%	0.66%
Subscriptions & Data Purchases	1,460	1,160	300	25.86%	0.12%
Training & Education	5,650	5,000	650	13.00%	0.45%
Travel Expenditures	4,688	3,738	-	0.00%	0.37%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	140,000	134,832	5,168	3.83%	11.14%
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	3,300	3,000	300	10.00%	0.26%
Capital Equipment	-	-	-	0.00%	0.00%
	$ 1,257,167	***$ 1,049,529***	***$ 206,688***	***19.69%***	***100%***

Budget by Category



Budget Category	2027 Proposed Budget	2026 Budget	2025 Budget	2024 Budget	2023 Budget
Personnel Cost	748,944	620,728	533,710	527,245	509,721
Benefit Cost	344,510	270,856	262,130	221,392	198,976
Printing & Mailing Services	275	275	275	250	250
Operating Supplies	8,340	9,940	8,340	7,500	7,500
Subscriptions & Data Purchases	1,460	1,160	1,160	600	600
Training & Education	5,650	5,000	5,000	2,500	2,500
Travel Expenditures	4,688	3,738	738	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	140,000	134,832	127,200	79,800	79,800
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	3,300	3,000	3,000	3,000	-
Capital Equipment	-	-	-	-	-
	$ 1,257,167	***$ 1,049,529***	***$ 941,552***	***$ 842,287***	***$ 799,347***
$ Increase from Previous Year	207,638	107,977	99,265	42,940	779,351
% Increase from Previous Year	19.78%	11.47%	11.79%	5.37%	3897.53%

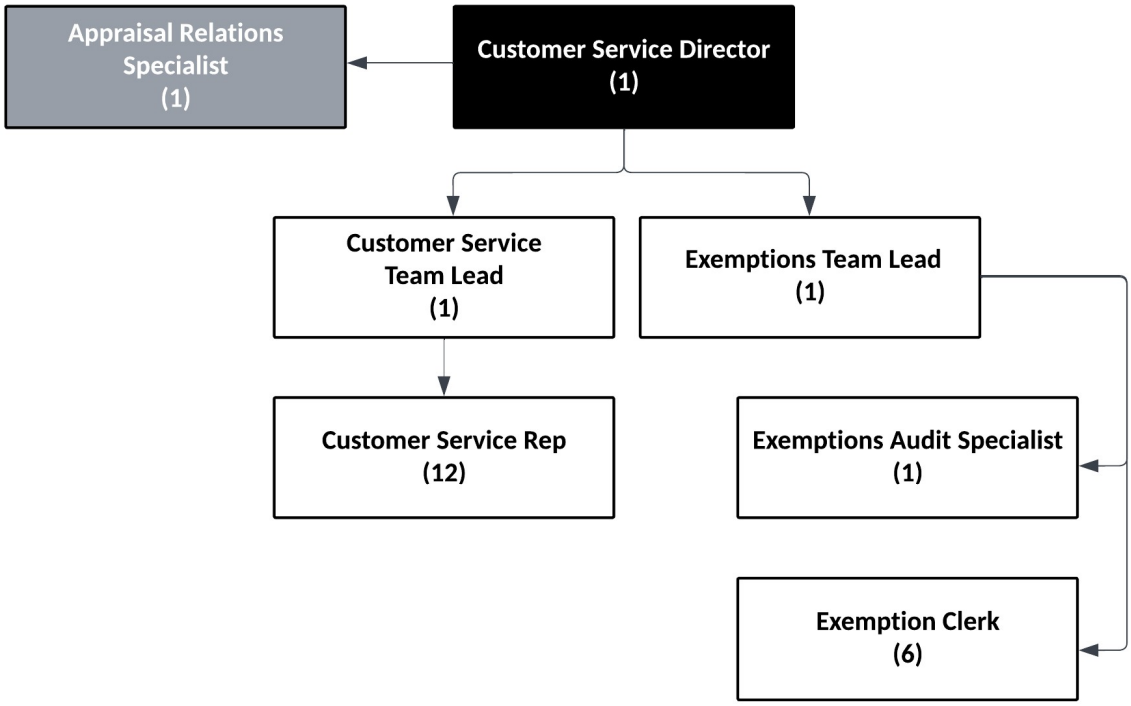


Personnel Comparison

Position	2027 Budget	2026 Budget	Net Change
GIS Director	1	1	-
GIS Team Lead	1	1	-
GIS Technician	4	3	1
Deed Clerk	4	4	-
Total Net Change	***10***	***9***	***1***

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CUSTOMER SERVICE



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Customer Service Director	1	20	$ 129,564 - $ 181,403	$ 45,451 - $ 49,218	$ -
Exemptions Team Lead	1	10	$ 76,054 - $ 106,498	$ 36,880 - $ 39,094	$ -
Customer Service Team Lead	1	10	$ 76,054 - $ 106,498	$ 36,880 - $ 39,094	$ -
Appraisal Relations Specialist	1	5	$ 57,525 - $ 80,562	$ 33,913 - $ 35,588	$ 8,400
Exemptions Audit Specialist	1	4	$ 52,594 - $ 73,632	$ 33,123 - $ 34,652	$ -
Exemptions Clerk	6	3	$ 51,030 - $ 71,433	$ 32,872 - $ 34,354	$ -
Customer Service Representative	3	3	$ 51,030 - $ 71,433	$ 32,872 - $ 34,354	$ -
Customer Service Representative	9	2	$ 43,697 - $ 61,185	$ 31,698 - $ 32,969	$ -
	23				

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	2025 Actual	2026 Estimated	2027 Projected
Calls Answered	66,950	90,000	85,000
Emails Answered	32,545	40,660	42,800
In-Person Transactions	12,044	10,700	11,000
In-Person Wait Time	4.85 minutes	6.5 minutes	5 minutes
Exemptions Processed	43,698	37,000	40,000

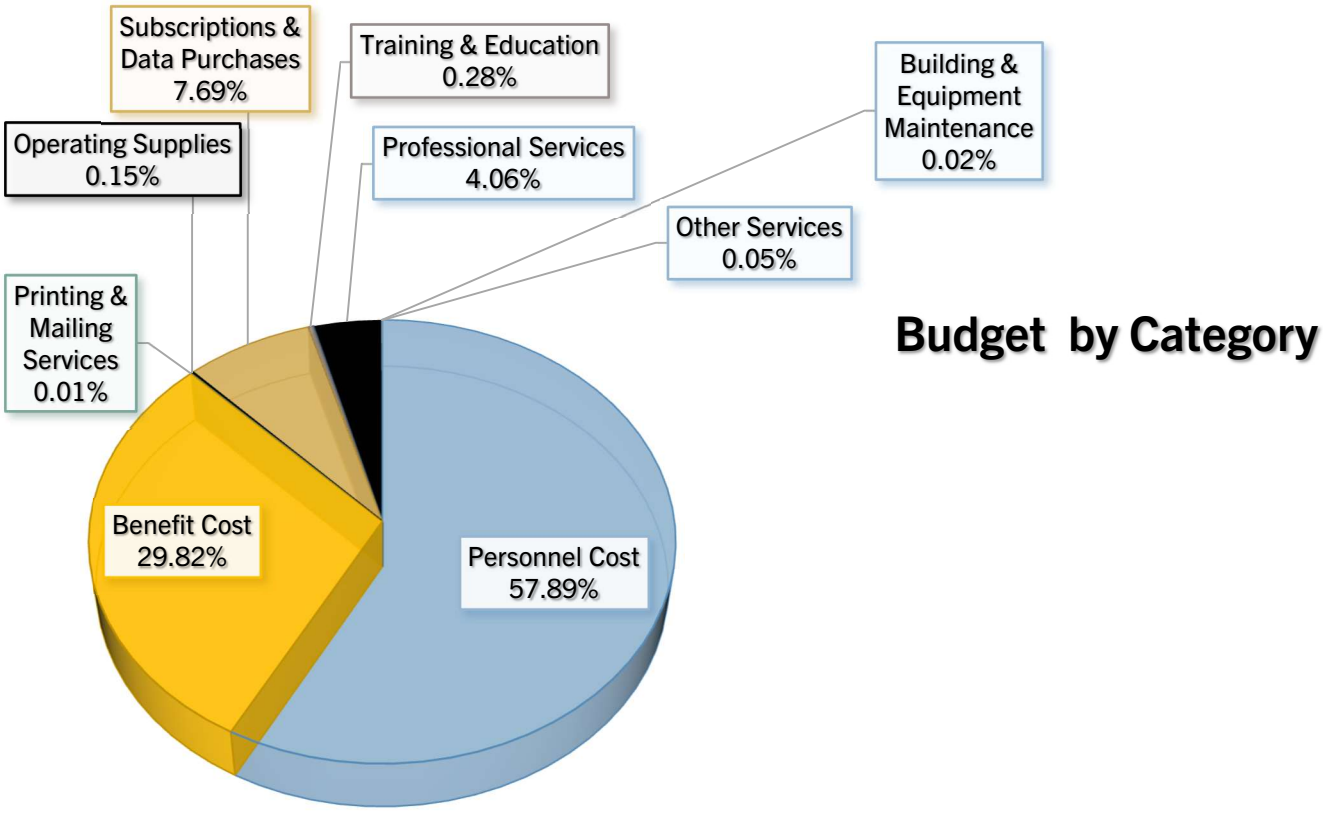
Key Tasks & Deadlines

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 (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

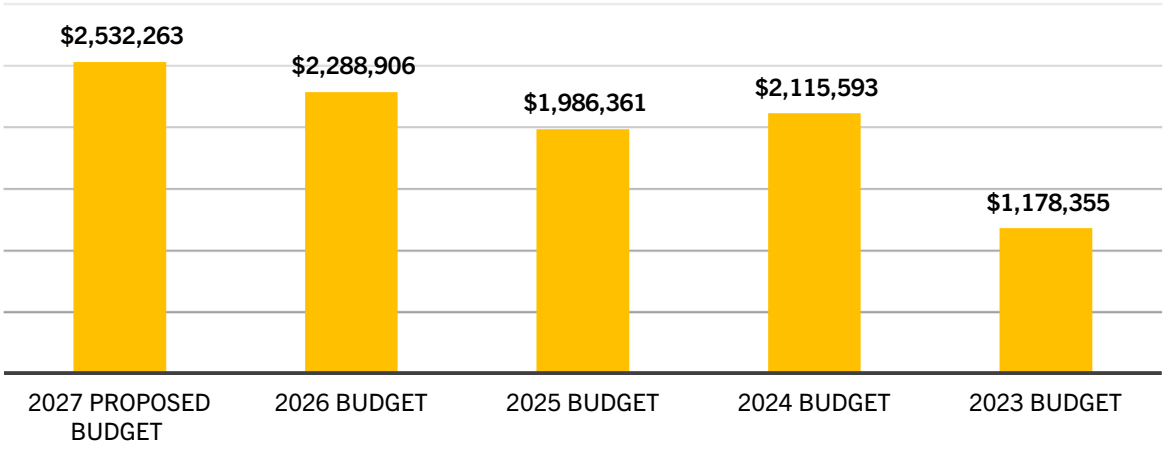
GL Code	Description	GL Total	Budget Category Total
	Personnel Costs		1,465,957
40101	Salaries	1,342,557	
40107	Overtime	15,000	
40119	Auto Allowance	8,400	
40108	Seasonal & Temporary	100,000	
	Benefit Costs		755,093
40111	Retirement (TCDRS)	146,949	
40128	Retirement (401(a) Plan)	42,926	
40127	Deferred Compensation (457(b) match)	35,771	
40112	Health Insurance	469,200	
40113	Dental Insurance	12,152	
40114	Life Insurance	4,867	
40115	Disability Insurance	8,671	
40124	Long Term Care Insurance	6,871	
40110	Medicare	20,747	
40130	Norton Identity Protection	1,452	
40131	MASA Transportation Insurance	3,864	
40132	Vision	1,623	
	Printing & Mailing Services		225
40210	Printing	200	
40214	Shipping charges	25	
	Operating Supplies		3,900
40220	Operating Supplies	3,900	
	Subscriptions & Data Purchases		194,650
40231	Books, Publications, Subscriptions & Databases	194,650	
	Travel Costs		738
40320	Travel/Meals/Lodging	738	
	Training & Education		7,105
40330	Training & Education	7,105	
	Professional Services		102,825
40540	Professional Services	102,825	
	Building & Equipment Maintenance		500
40620	Repair & Maintenance- Equipment	500	
	Other Services		1,270
40310	Dues & Memberships	1,270	
Total		***$ 2,532,263***	***$ 2,532,263***

Budget Category	2027 Proposed Budget	2026 Adopted Budget	$ Change (2026-2027)	% Change (2026-2027)	% of Total Budget
Personnel Cost	1,465,957	1,335,366	130,591	9.78%	57.89%
Benefit Cost	755,093	654,537	100,556	15.36%	29.82%
Printing & Mailing Services	225	225	-	0.00%	0.01%
Operating Supplies	3,900	3,900	-	0.00%	0.15%
Subscriptions & Data Purchases	194,650	208,900	(14,250)	-6.82%	7.69%
Training & Education	7,105	7,105	-	0.00%	0.28%
Travel Expenditures	738	738	-	0.00%	0.03%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	102,825	76,500	26,325	100.00%	4.06%
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	1,270	1,135	135	11.89%	0.05%
Capital Equipment	-	-	-	0.00%	0.00%
Total	***$ 2,532,263***	***$ 2,288,906***	***$ 243,357***	***10.63%***	***100%***



Budget Category	2027 Proposed Budget	2026 Budget	2025 Budget	2024 Budget	2023 Budget
Personnel Cost	1,465,957	1,335,366	1,214,871	1,190,360	805,579
Benefit Cost	755,093	654,537	647,488	526,213	323,516
Printing & Mailing Services	225	225	225	200	100
Operating Supplies	3,900	3,900	3,900	1,800	500
Subscriptions & Data Purchases	194,650	208,900	33,900	19,000	16,970
Training & Education	7,105	7,105	7,105	5,000	500
Travel Expenditures	738	738	738	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	102,825	76,500	76,500	369,785	25,000
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	500	500	500	2,100	2,100
Software Maintenance	-	-	-	-	-
Other Services	1,270	1,135	1,135	1,135	4,090
Capital Equipment	-	-	-	-	-
	$ 2,532,263	***$ 2,288,906***	***$ 1,986,361***	***$ 2,115,593***	***$ 1,178,355***
$ Increase from Previous Year	243,357	302,545	(129,232)	937,238	(191,371)
% Increase from Previous Year	10.63%	15.23%	-6.11%	79.54%	-13.97%

Customer Service Budget History

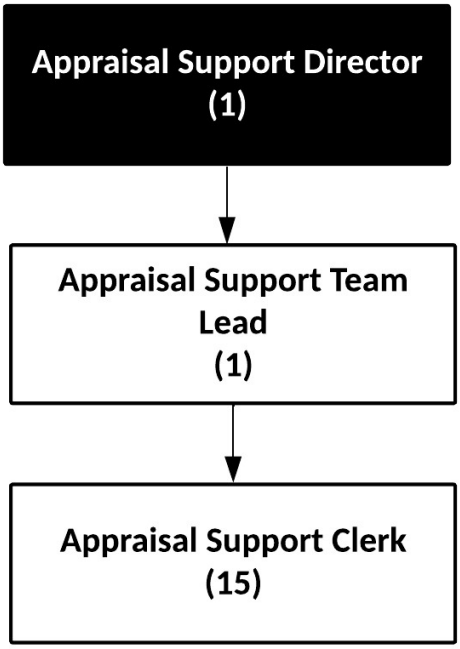


Personnel Comparison

Position	2027 Budget	2026 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	-
Total Net Change	***23***	***23***	***-***

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APPRAISAL SUPPORT



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Appraisal Support Director	1	20	$ 129,564 - $ 181,403	$ 45,451 - $ 49,218	$ -
Appraisal Support Team Lead	1	10	$ 76,054 - $ 106,498	$ 36,880 - $ 39,094	$ -
Appraisal Support Clerk	6	3	$ 51,030 - $ 71,433	$ 32,872 - $ 34,354	$ -
Appraisal Support Clerk	9	2	$ 43,697 - $ 61,185	$ 31,698 - $ 32,969	$ -

17

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	2025 Actual	2026 Estimated	2027 Projected
Appointment of Agent	68,194	79,000	80,000
Renditions	17,993	20,000	20,000
Builder Plans Processed	3,405	7,000	7,000
Solar Exemptions	1,678	5,000	2,000
Special Inventory Tax Statements	4,985	4,500	4,500

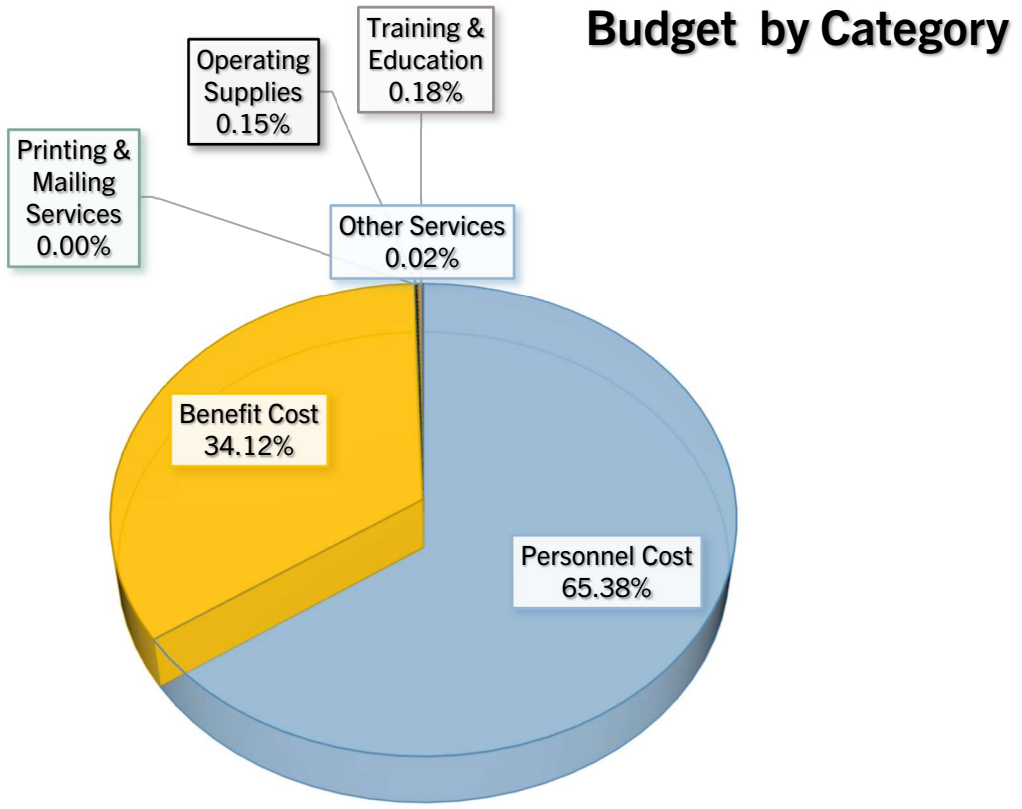
Key Tasks & Deadlines

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

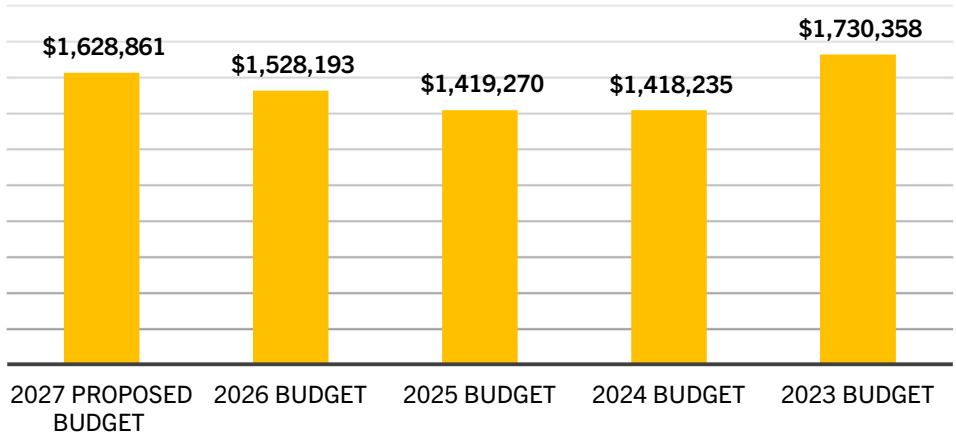
GL Code	Description	GL Total	Budget Category Total
	Personnel Costs		1,064,991
40101	Salaries	949,991	
40107	Overtime	15,000	
40119	Auto Allowance	-	
40108	Seasonal & Temporary	100,000	
	Benefit Costs		555,769
40111	Retirement (TCDRS)	107,218	
40128	Retirement (401(a) Plan)	31,320	
40127	Deferred Compensation (457(b) match)	26,100	
40112	Health Insurance	346,800	
40113	Dental Insurance	8,982	
40114	Life Insurance	3,597	
40115	Disability Insurance	6,409	
40124	Long Term Care Insurance	5,078	
40110	Medicare	15,138	
40130	Norton Identity Protection	1,073	
40131	MASA Transportation Insurance	2,856	
40132	Vision	1,200	
	Printing & Mailing Services		75
40210	Printing	50	
40214	Shipping charges	25	
	Operating Supplies		2,450
40220	Operating Supplies	2,450	
	Subscriptions & Data Purchases		1,643
40231	Books, Publications, Subscriptions & Databases	1,643	
	Travel Expenditures		738
40320	Travel/Meals/Lodging	738	
	Training & Education		2,880
40330	Training & Education	2,880	
	Other Services		315
40310	Dues & Memberships	315	
Total		***$ 1,628,861***	***$ 1,628,861***

Budget Category	2027 Proposed Budget	2026 Adopted Budget	$ Change (2026-2027)	% Change (2026-2027)	% of Total Budget
Personnel Cost	1,064,991	972,652	92,339	9.49%	65.38%
Benefit Cost	555,769	481,630	74,139	15.39%	34.12%
Printing & Mailing Services	75	75	-	0.00%	0.00%
Operating Supplies	2,450	2,450	-	0.00%	0.15%
Subscriptions & Data Purchases	1,643	1,133	510	0.00%	0.10%
Training & Education	2,880	2,880	-	0.00%	0.18%
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)	-100.00%	0.00%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	315	135	180	133.33%	0.02%
Capital Equipment	-	-	-	0.00%	0.00%
Total	***$ 1,628,861***	***$ 1,528,193***	***$ 100,668***	***6.59%***	***100%***



Budget Category	2027 Proposed Budget	2026 Budget	2025 Budget	2024 Budget	2023 Budget
Personnel Cost	1,064,991	972,652	871,124	927,560	1,163,041
Benefit Cost	555,769	481,630	474,236	422,740	499,177
Printing & Mailing Services	75	75	75	50	50
Operating Supplies	2,450	2,450	2,450	750	1,000
Subscriptions & Data Purchases	1,643	1,133	1,133	-	-
Training & Education	2,880	2,880	2,880	500	500
Travel Expenditures	738	738	738	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	66,500	66,500	66,500	66,500
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	315	135	135	135	90
Capital Equipment	-	-	-	-	-
	$ 1,628,861	***$ 1,528,193***	***$ 1,419,270***	***$ 1,418,235***	***$ 1,730,358***
$ Increases from Previous Year	100,668	108,923	1,035	(312,123)	574,096
% Increase from Previous Year	6.59%	7.67%	0.07%	-18.04%	49.65%

Appraisal Support Budget History

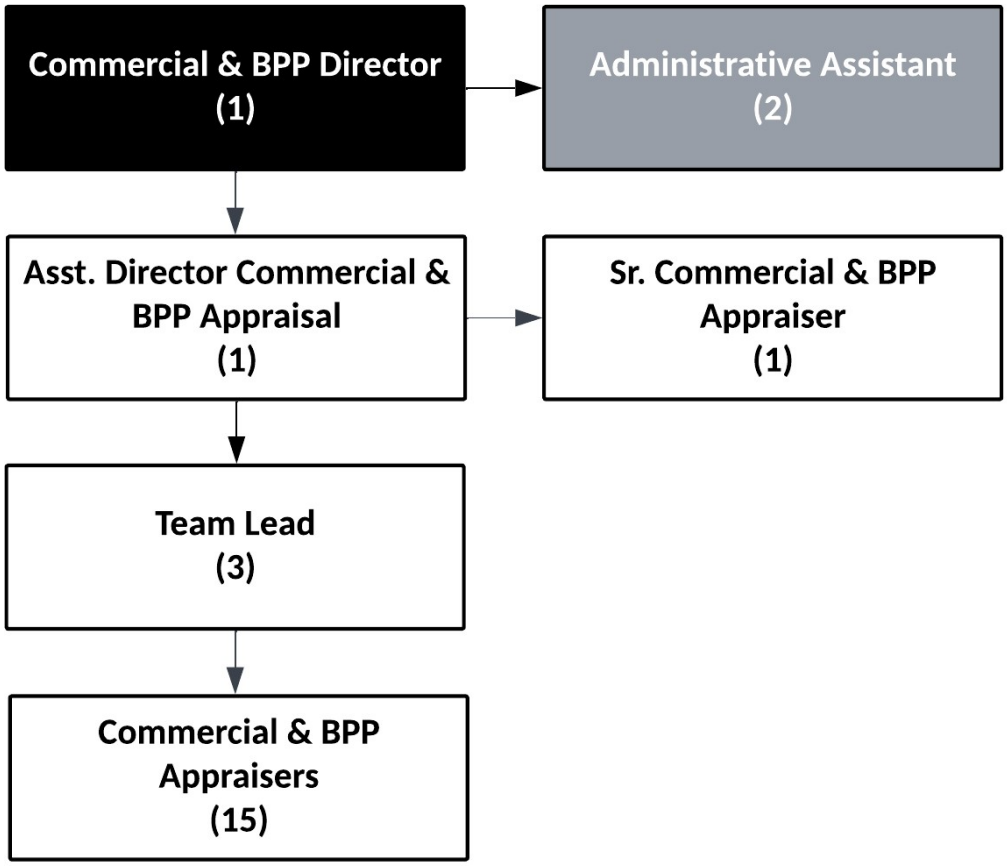


Personnel Comparison

Position	2027 Budget	2026 Budget	Net Change
Appraisal Support Director	1	1	-
Appraisal Support Team Lead	1	1	-
Appraisal Support Clerk	15	15	-
Total Net Change	***17***	***17***	***-***

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COMMERCIAL APPRAISAL



Employee Position	No. of Positions	Position Grade	Salary Range			Benefit Range			Auto Allowance
Director Commercial & BPP Appraisal	1	20	$ 129,564	-	$ 181,403	$ 45,451	-	$ 49,218	$ 8,400
Asst. Director Commercial & BPP Apprais	1	18	$ 111,061	-	$ 155,494	$ 42,487	-	$ 45,716	$ 8,400
Commercial & BPP Team Lead	3	10	$ 76,054	-	$ 106,498	$ 36,880	-	$ 39,094	$ 8,400
Commercial & BPP Appraiser	7	9	$ 72,474	-	$ 101,495	$ 36,307	-	$ 38,418	$ 8,400
Sr. Commercial & BPP Appraiser	1	8	$ 67,782	-	$ 94,890	$ 35,555	-	$ 37,525	$ 8,400
Commercial & BPP Appraiser	8	7	$ 64,824	-	$ 90,754	$ 35,082	-	$ 36,966	$ 8,400
Administrative Assistant	2	5	$ 57,525	-	$ 80,562	$ 33,913	-	$ 35,588	$ -

23

Mission Statement

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

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 that will allow the District to certify timely as well as perform appraisals, data collection, sales analysis and estimates for construction costs for various types of commercial properties. The Business and Personal Property (BPP) Appraisal department is responsible for the fair and equitable appraisal of all business and personal property in Travis County. This department is responsible for valuing all personal property accounts, including equipment, inventory, furniture, fixtures and vehicles; they are also responsible for administering abatements, special inventory and Freeport exemptions. Additionally, they oversee contract appraisals for utilities, transportation and minerals.

Performance Measures/Indicators:		2025 Actual	2026 Estimated	2027 Projected
Field work	Field Work Inspections	5,034	5,445	5,200
	Permits Processed	5,105	4,980	5,055
NOAV	Total noticed properties	20,923	21,019	21,103
	Properties noticed by April 15th	17,358	20,598	20,680
	% noticed by April 15	83%	98%	98%
BPP – Special Inventory Tax		576	619	662

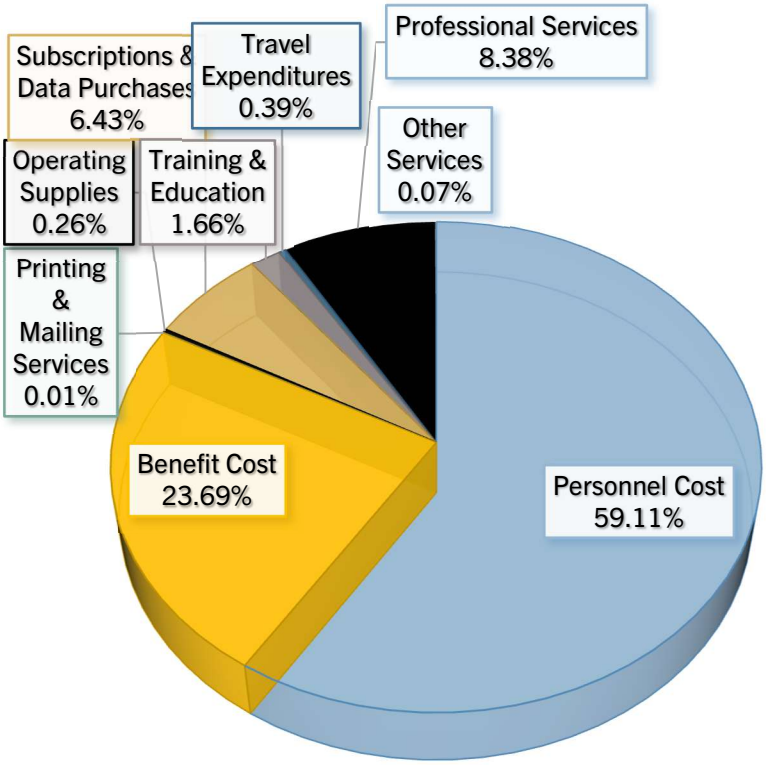
Key Tasks & Deadlines

Tasks	Deadline	Key Players
Arbitrations	Year Round	Director, Manager & Appraisers
Field Inspections - Commercial	January 31	Commercial Appraisers
Dealer Inventory	February 1	BPP Appraisers
Sales Verification	February 27	Commercial Appraisers
Valuation – Calibration	March 6	Commercial Appraisers
Valuation – Schedule building	March 6	Commercial Director & Asst. Dir.
Depreciation & Schedule Building	March 15	BPP Director
Field Inspections - BPP	March 15	BPP Appraisers
Property Value Study Prep	April 1	Commercial & BPP Director
Protest – Evidence Preparation - Commercial	April 7	Commercial Appraisers
Protest – Evidence Preparation - BPP	May 15	BPP Appraisers
Rendition Processing	June 1	BPP Appraisers
Protest – Hearings	June 21	Commercial & BPP Appraisers
Division Priority Planning	September 15	Commercial & BPP Director

Commercial/BPP Appraisal

GL Code	Description	GL Total	Budget Category Total
	Personnel Costs		2,081,690
40101	Salaries	1,878,290	
40107	Overtime	7,000	
40119	Auto Allowance	176,400	
40108	Seasonal & Temporary	20,000	
	Benefit Costs		834,415
40111	Retirement (TCDRS)	194,256	
40128	Retirement (401(a) Plan)	56,745	
40127	Deferred Compensation (457(b) match)	47,287	
40112	Health Insurance	469,200	
40113	Dental Insurance	12,152	
40114	Life Insurance	4,867	
40115	Disability Insurance	8,671	
40124	Long Term Care Insurance	6,871	
40110	Medicare	27,427	
40130	Norton Identity Protection	1,452	
40131	MASA Transportation Insurance	3,864	
40132	Vision	1,623	
	Printing & Mailing Services		400
40210	Printing	350	
40214	Shipping charges	50	
	Operating Supplies		9,000
40220	Operating Supplies	4,000	
40224	Furniture & Equipment- under $1000	5,000	
	Subscription & Data Purchases		226,467
40231	Books, Publications, Subscriptions & Databases	226,467	
	Training & Education		58,420
40330	Training & Education	58,420	
	Travel Costs		13,602
40320	Travel/Meals/Lodging	13,602	
	Professional Services		295,000
40530	Appraisal Services	295,000	
	Other Services		2,500
40310	Dues & Memberships	2,500	
Total		***$ 3,521,494***	***$ 3,521,494***

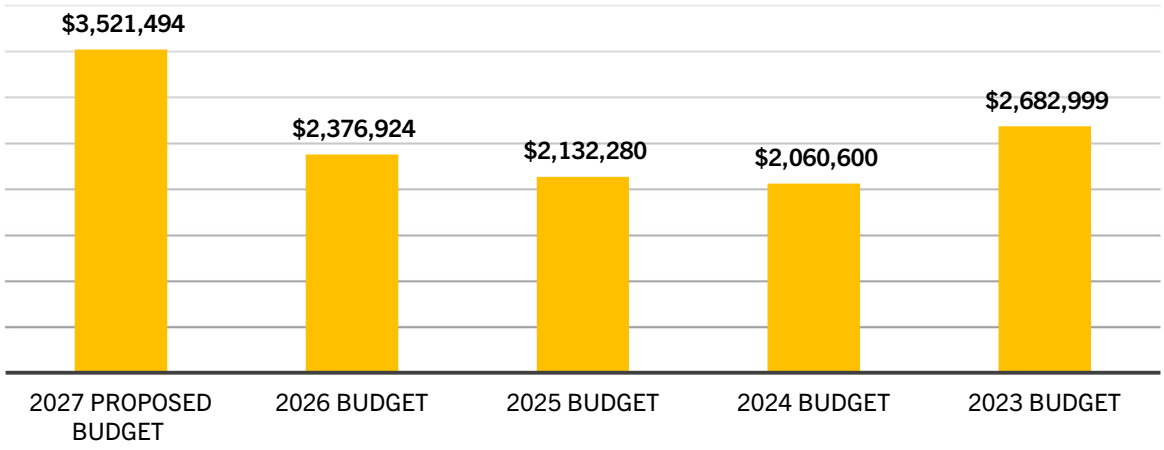
Budget Category	2027 Proposed Budget	2026 Adopted Budget	$ Change (2026-2027)	% Change (2026-2027)	% of Total Budget
Personnel Cost	2,081,690	1,511,595	570,095	37.71%	59.11%
Benefit Cost	834,415	572,259	262,156	45.81%	23.69%
Printing & Mailing Services	400	225	175	77.78%	0.01%
Operating Supplies	9,000	7,650	1,350	17.65%	0.26%
Subscriptions & Data Purchases	226,467	180,610	45,857	25.39%	6.43%
Training & Education	58,420	39,460	18,960	48.05%	1.66%
Travel Expenditures	13,602	8,625	4,977	0.00%	0.39%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	295,000	55,000	240,000	0.00%	8.38%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	2,500	1,500	1,000	66.67%	0.07%
Capital Equipment	-	-	-	0.00%	0.00%
Total	***$ 3,521,494***	***$ 2,376,924***	***$ 1,144,570***	***48.15%***	***100%***



Budget by Category

Budget Category	2027 Proposed Budget	2026 Budget	2025 Budget	2024 Budget	2023 Budget
Personnel Cost	2,081,690	1,511,595	1,401,802	1,438,507	1,924,119
Benefit Cost	834,415	572,259	546,453	473,928	602,205
Printing & Mailing Services	400	225	225	200	250
Operating Supplies	9,000	7,650	7,650	1,000	1,000
Subscriptions & Data Purchases	226,467	180,610	126,565	122,465	135,925
Training & Education	58,420	39,460	39,460	20,000	18,000
Travel Expenditures	13,602	8,625	8,625	3,000	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	295,000	55,000	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	2,500	1,500	1,500	1,500	1,500
Capital Equipment	-	-	-	-	-
	$ 3,521,494	***$ 2,376,924***	***$ 2,132,280***	***$ 2,060,600***	***$ 2,682,999***
$ Increase from Previous Year	1,144,570	244,644	71,680	(622,399)	75,801
% Increase from Previous Year	48.15%	11.47%	3.48%	-23.20%	2.91%

Commercial Appraisal Budget History

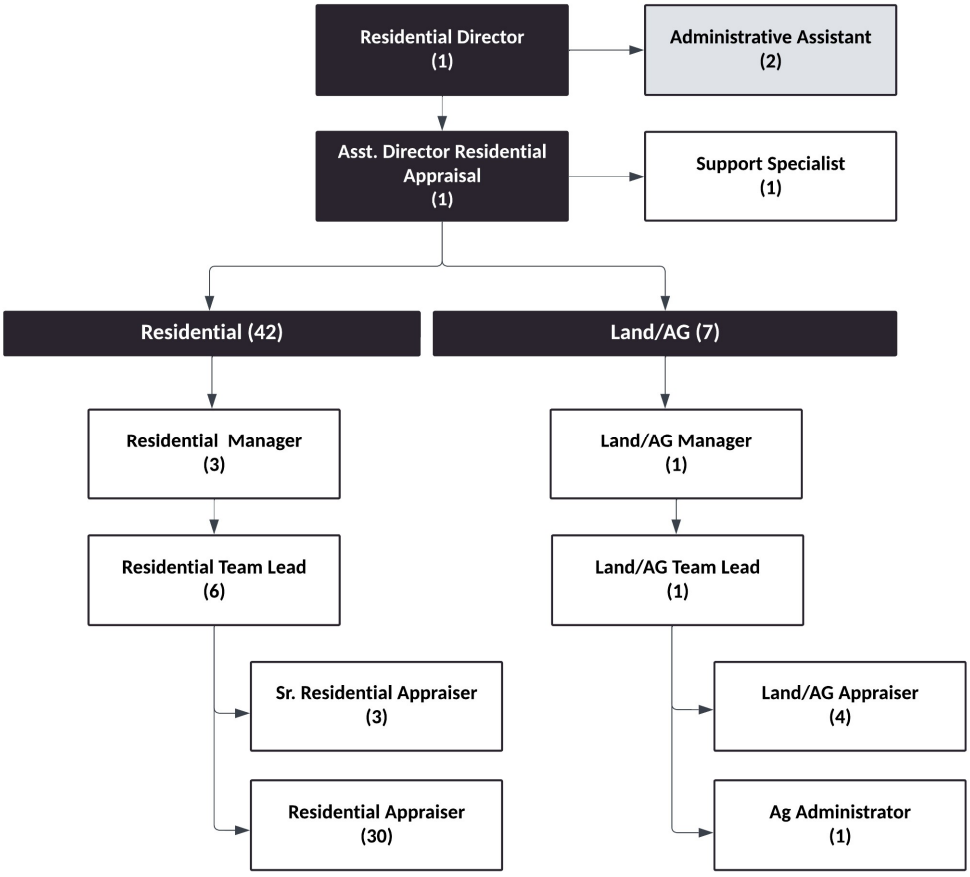


Personnel Comparison

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	-
Total Net Change	***18***	***18***	***-***

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RESIDENTIAL APPRAISAL



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Director of Residential Appraisal	1	20	$ 129,564 - $ 181,403	$ 45,451 - $ 49,218	$ 8,400
Asst. Director Residential Appraisal	1	18	$ 111,061 - $ 155,494	$ 42,487 - $ 45,716	$ 8,400
Residential Manager	3	15	$ 92,623 - $ 129,715	$ 39,534 - $ 42,232	$ 8,400
Land/AG Manager	1	15	$ 92,623 - $ 129,715	$ 39,534 - $ 42,232	$ 8,400
Residential Team Lead	6	10	$ 76,054 - $ 106,498	$ 36,880 - $ 39,094	$ 8,400
Land/AG Team Lead	1	10	$ 76,054 - $ 106,498	$ 36,880 - $ 39,094	$ 8,400
Land/AG Appraiser	4	7	$ 64,824 - $ 90,754	$ 35,082 - $ 36,966	$ 8,400
Sr. Residential Appraiser	3	7	$ 64,824 - $ 90,754	$ 35,082 - $ 36,966	$ 8,400
Residential Appraiser	30	5	$ 57,525 - $ 80,562	$ 33,913 - $ 35,588	$ 8,400
Support Specialist	1	5	$ 57,525 - $ 80,562	$ 33,913 - $ 35,588	$ -
Ag Administrator	1	5	$ 57,525 - $ 80,562	$ 33,913 - $ 35,588	$ -
Administrative Assistant	2	5	$ 57,525 - $ 80,562	$ 33,913 - $ 35,588	$ -

54

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		2025 Actual	2026 Estimated	2027 Projected
Fieldwork	Field Work Inspections	97,779	98,004	99,000
	New Construction	4,347	3,661	3,697
	Permits Processed	29,533	27,038	27,308
	Sales Transactions	12,090	13,406	13,674
NOAV	Total noticed properties	408,880	396,763	404,698
	Properties noticed by April 15th	393,204	409,034	417,214
	% noticed by April 15	93.2%	97%	98%
Special Valuation Applications		509	1,176	1,234
Protests		189,382	198,851	202,828
Formal Hearings		19,459	20,431	20,839

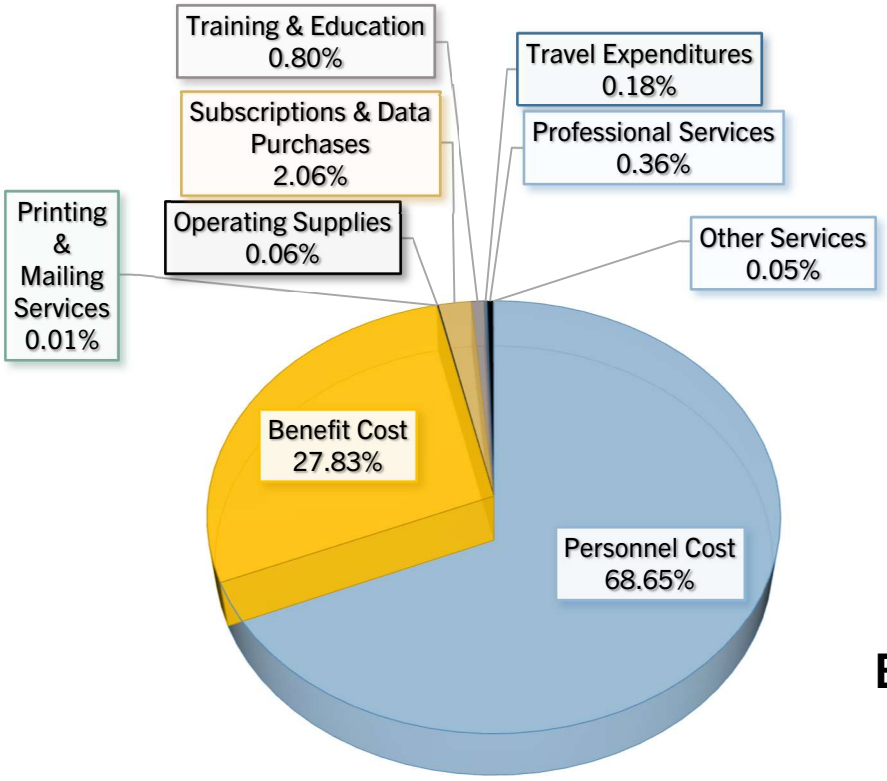
Key Tasks and Deadlines

Tasks	Deadline	Key Players
Fieldwork Inspections	February 1	Residential Appraisers
Agricultural Applications	February 1	Land/AG 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

GL Code	Description	GL Total	Budget Category Total
	Personnel Costs		4,758,518
40101	Salaries	4,298,518	
40107	Overtime	40,000	
40119	Auto Allowance	420,000	
	Benefit Costs		1,929,462
40111	Retirement (TCDRS)	438,428	
40128	Retirement (401(a) Plan)	128,071	
40127	Deferred Compensation (457(b) match)	106,725	
40112	Health Insurance	1,101,600	
40113	Dental Insurance	28,530	
40114	Life Insurance	11,427	
40115	Disability Insurance	20,357	
40124	Long Term Care Insurance	16,131	
40110	Medicare	61,901	
40130	Norton Identity Protection	3,410	
40131	MASA Transportation Insurance	9,072	
40132	Vision	3,810	
	Printing & Mailing Services		775
40210	Printing	750	
40214	Shipping charges	25	
	Operating Supplies		4,000
40220	Operating Supplies	4,000	
	Subscription & Data Purchases		142,752
40231	Books, Publications, Subscriptions & Databases	142,752	
	Training & Education		55,550
40330	Training & Education	55,550	
	Travel Costs		12,451
40320	Travel/Meals/Lodging	12,451	
	Professional Services		25,000
40530	Appraisal Services	25,000	
	Other Services		3,500
40310	Dues & Memberships	3,500	
Total		***$ 6,932,008***	***$ 6,932,008***

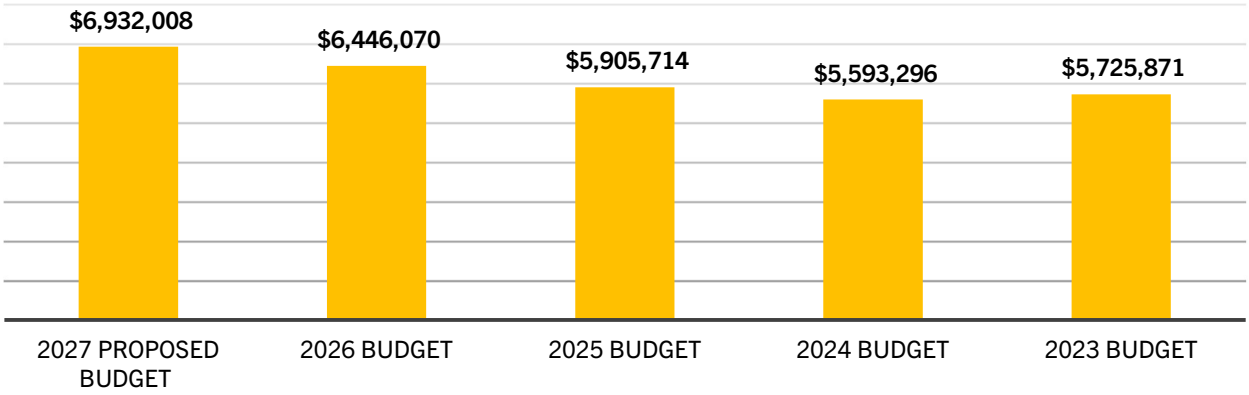
Budget Category	2027 Proposed Budget	2026 Adopted Budget	$ Change (2026-2027)	% Change (2026-2027)	% of Total Budget
Personnel Cost	4,758,518	4,535,536	222,982	4.92%	68.65%
Benefit Cost	1,929,462	1,731,543	197,919	11.43%	27.83%
Printing & Mailing Services	775	775	-	0.00%	0.01%
Operating Supplies	4,000	4,000	-	0.00%	0.06%
Subscriptions & Data Purchases	142,752	90,215	52,537	58.24%	2.06%
Training & Education	55,550	45,550	10,000	21.95%	0.80%
Travel Expenditures	12,451	9,951	2,500	0.00%	0.18%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	25,000	25,000	-	0.00%	0.36%
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%
Total	***$ 6,932,008***	***$ 6,446,070***	***$ 485,938***	***7.54%***	***100%***



Budget by Category

Budget Category	2027 Proposed Budget	2026 Budget	2025 Budget	2024 Budget	2023 Budget
Personnel Cost	4,758,518	4,535,536	3,968,061	4,114,442	4,326,199
Benefit Cost	1,929,462	1,731,543	1,627,077	1,431,629	1,354,547
Printing & Mailing Services	775	775	775	500	900
Operating Supplies	4,000	4,000	8,985	3,000	3,000
Subscriptions & Data Purchases	142,752	90,215	90,715	5,225	10,225
Training & Education	55,550	45,550	45,550	35,000	27,500
Travel Expenditures	12,451	9,951	11,051	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	25,000	25,000	150,000	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	3,500	3,500	3,500	3,500	3,500
Capital Equipment	-	-	-	-	-
	$ 6,932,008	***$ 6,446,070***	***$ 5,905,714***	***$ 5,593,296***	***$ 5,725,871***
$ Increase from Previous Year	485,938	540,356	312,418	(132,575)	457,435
% Increase from Previous Year	7.54%	9.15%	5.59%	-2.32%	8.68%

Residential Budget History



Personnel Comparison

Position	2027 Budget	2026 Budget	Net Change
Director Residential Appraisal	1	1	-
Assistant Director Residential Appraisal	1	1	-
Residential Manager	3	3	-
Land/AG Manager	1	1	-
Residential Team Lead	6	6	-
Land/AG Team Lead	1	1	-
Sr. Residential Appraiser	3	3	-
Residential Appraiser	30	32	(2)
Land/AG Appraiser	4	3	1
Support Specialist	1	1	-
Administrative Assistant	2	2	-
Ag Administrator	1	1	-
Total Net Change	***54***	***55***	***(1)***

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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.

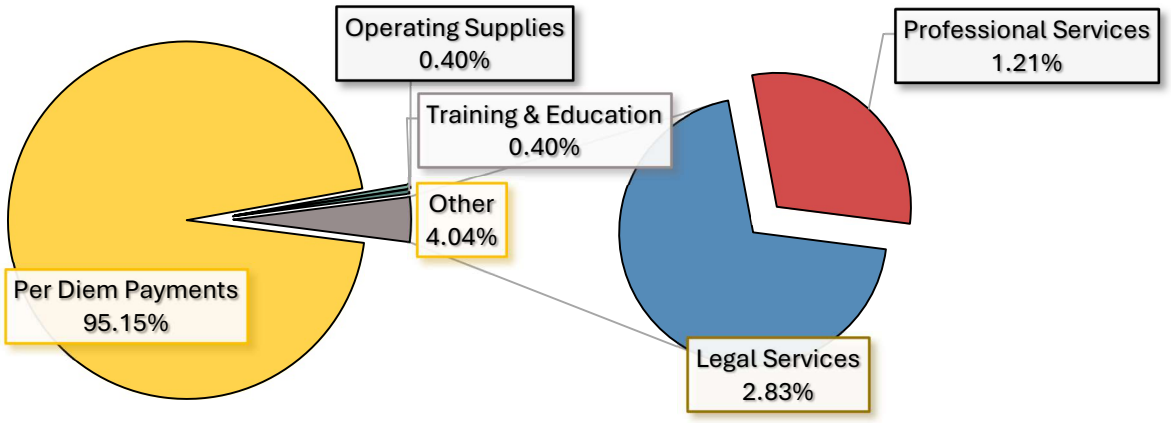
For cost-savings purposes, the ARB meets at the appraisal district office. However, it is not controlled by the appraisal district and is a separate authoritative body. The ARB has no role in the day-to-day operations of the appraisal office or in appraising property. The ARB only has authority over 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
	Per Diem Expenditures		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	
	Operating Supplies		5,000
40220	Operating Supplies	5,000	
	Training & Education		5,000
40330	Training & Education	5,000	
	Legal Services		35,000
40510	Attorney & Court Costs	35,000	
	Professional Services		15,000
40540	Advertising	15,000	
Total		***1,238,125***	***1,238,125***

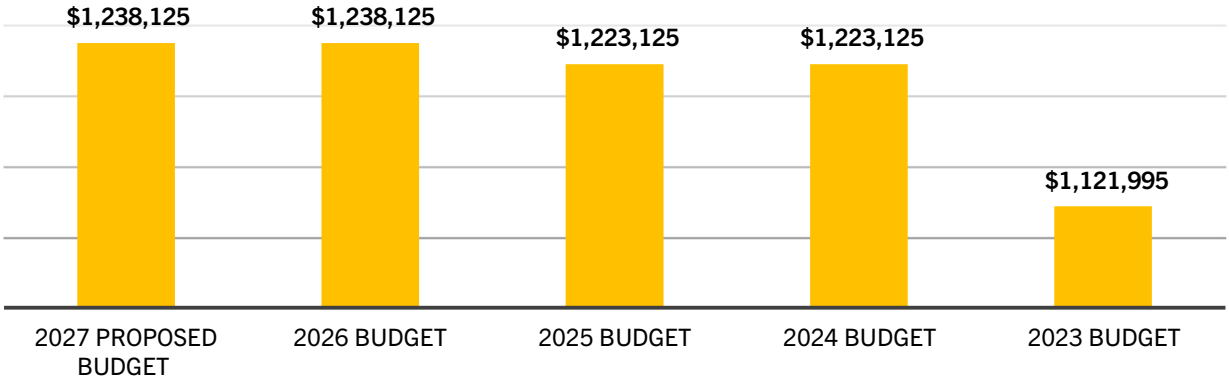
Budget Category	2027 Proposed Budget	2026 Adopted Budget	$ Change (2026-2027)	% Change (2026-2027)	% of Total Budget
Per Diem Payments	1,178,125	1,178,125	-	0.0%	95.15%
Operating Supplies	5,000	5,000	-	0.0%	0.40%
Training & Education	5,000	5,000	-	0.0%	0.40%
Legal Services	35,000	35,000	-	0.0%	2.83%
Professional Services	15,000	15,000	-	100.0%	1.21%
	1,238,125	***1,238,125***	-	***100%***	***100.0%***

Budget by Function

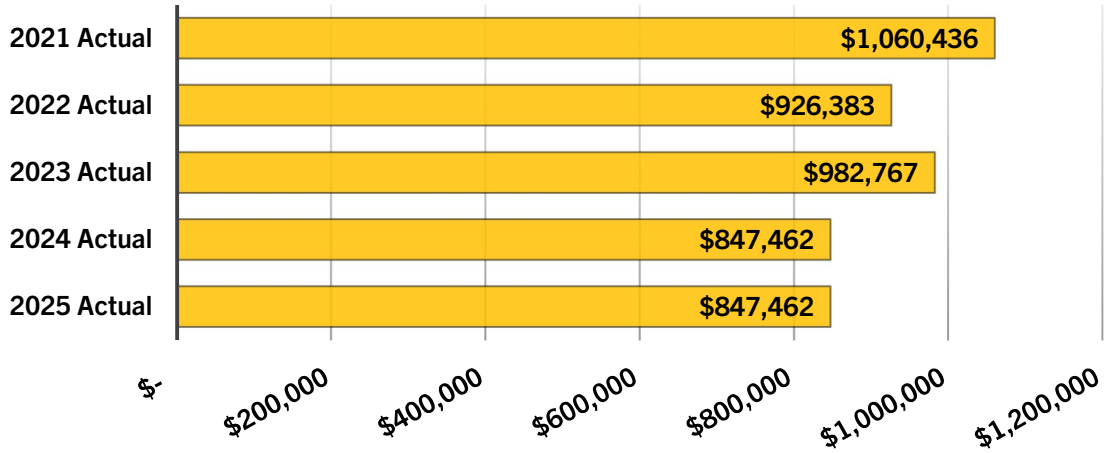


Budget Category	2027 Proposed	2026 Budget	2025 Budget	2024 Budget	2023 Budget
Per Diem Payments	1,178,125	1,178,125	1,173,125	1,173,125	1,071,995
Operating Supplies	5,000	5,000	5,000	5,000	5,000
Training & Education	5,000	5,000	10,000	10,000	10,000
Legal Services	35,000	35,000	35,000	35,000	35,000
Professional Services [1]	15,000	15,000	-	-	-
	$ 1,238,125	***$ 1,238,125***	***$ 1,223,125***	***$ 1,223,125***	***$ 1,121,995***
$ Increase from Previous Year	-	15,000	-	101,130	(508,430)
% Increase from Previous Year	0.00%	1.23%	0.00%	9.01%	-31.18%

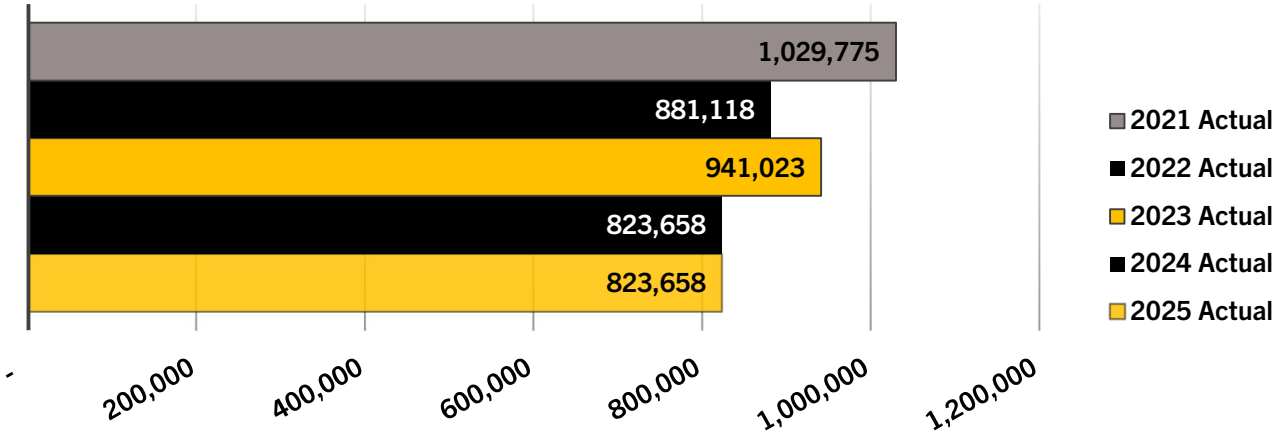
ARB Budget History



ARB Historial Expenditures



ARB Historial Per Diem Payments



850 EAL HOLDING CORP.

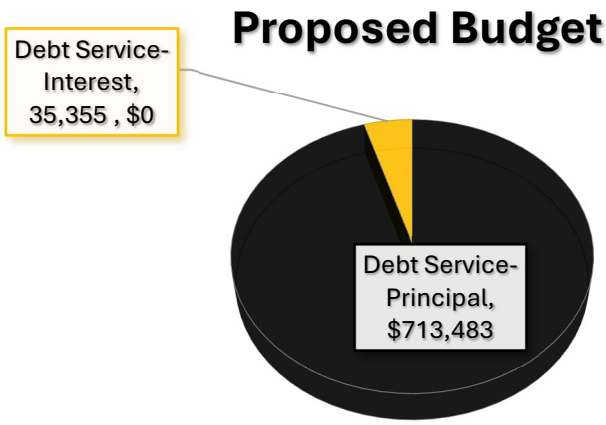
(Component Unit of the District)

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.

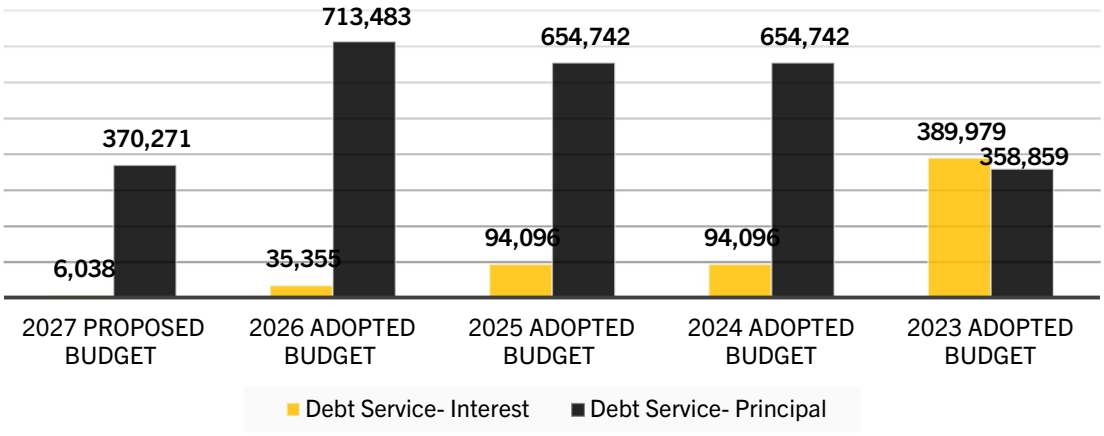
GL Code	Description	GL Total	Budget Category Total
	Capital Equipment		372,529
40910	Transfer to Reserves- Building Repair/Replacement	372,529	
	Debt Administration		376,309
40930	Debt Service- Principal	370,271	
40931	Debt Service- Interest	6,038	
	Total	***$ 748,838***	***$ 748,838***

Budget Category	2027 Proposed Budget	2026 Adopted Budget	$ Change (2026-2027)	% Change (2026-2027)	% of Total Budget
Debt Service- Principal	370,271	713,483	(343,212)	-48.1%	98.4%
Debt Service- Interest	6,038	35,355	(29,317)	-82.9%	1.6%
	$ 376,309	***$ 748,838***	***$ (372,529)***	***-49.75%***	***100.00%***



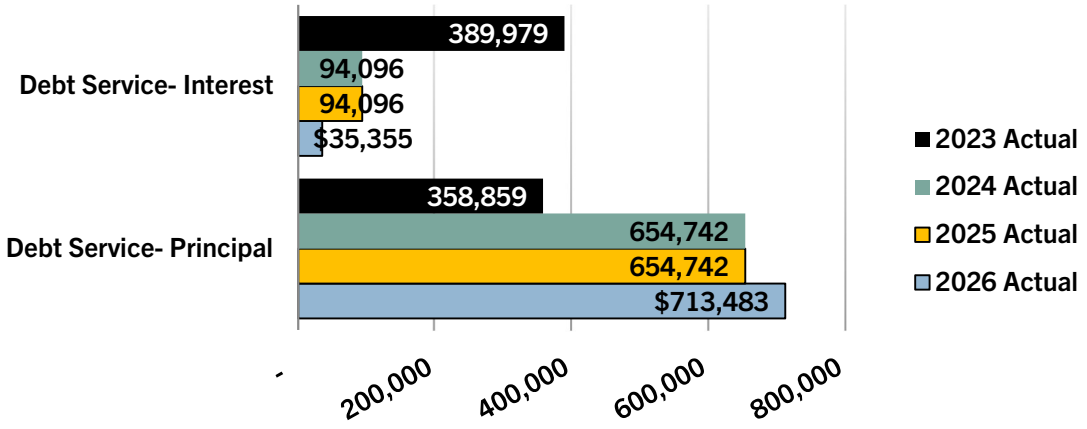
Budget Category	2027 Proposed Budget	2026 Adopted Budget	2025 Adopted Budget	2024 Adopted Budget	2023 Adopted Budget
Debt Service- Principal	370,271	713,483	654,742	654,742	358,859
Debt Service- Interest	6,038	35,355	94,096	94,096	389,979
	$ 376,309	***$ 748,838***	***$ 748,838***	***$ 748,838***	***$ 748,838***
$ Increase from Previous Year	(372,529)	-	-	-	-
% Increase from Previous Year	-49.75%	0.00%	0.00%	0.00%	0.00%

850 EAL Holding Corp. Budget History



Budget Category	2026 Actual	2025 Actual	2024 Actual	2023 Actual
Debt Service- Principal	713,483	654,742	654,742	358,859
Debt Service- Interest	35,355	94,096	94,096	389,979
	$ 748,838	*$ 748,838*	*$ 748,838*	*$ 748,838*

Debt Administration Historical Actuals



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STATISTICAL SECTION



"Graffiti Bridge" by Brandon Bell via Getty Images

Demographic & Economic Statistics FY 2016-2025

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

Sources:

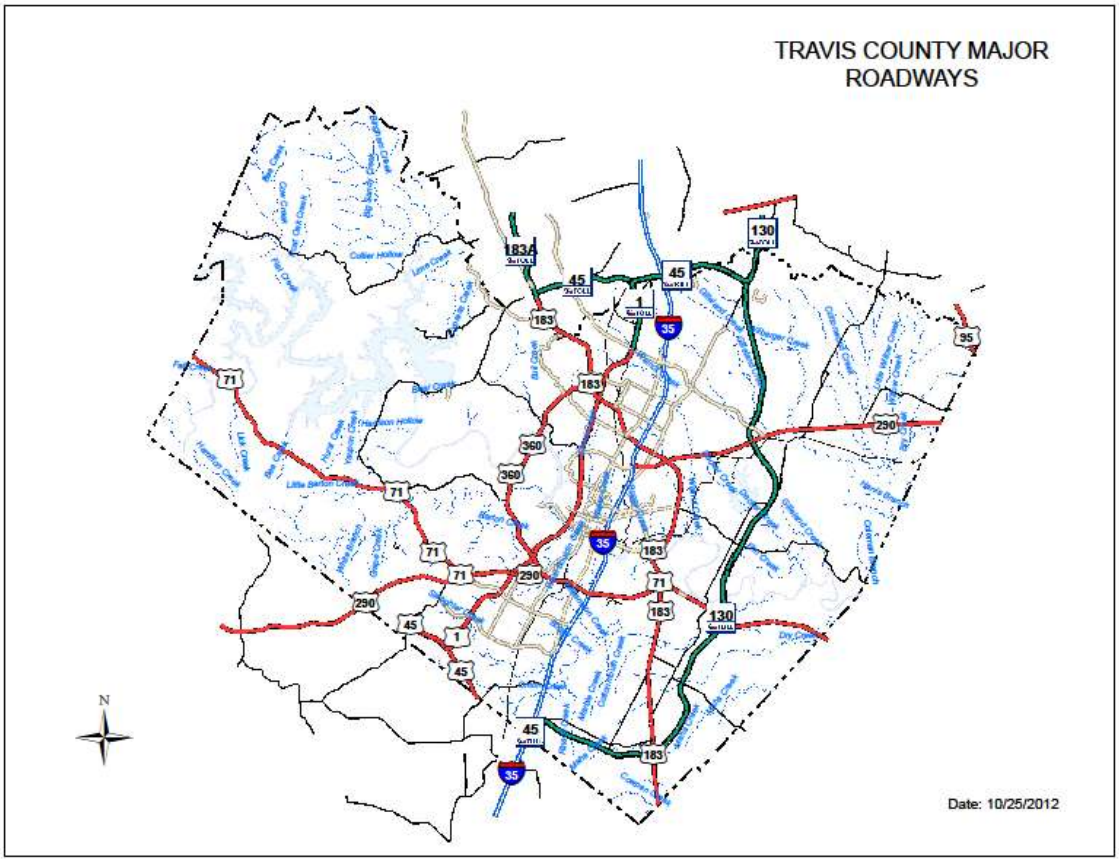
(1) City of Austin Demographer
(2) Bureau of Economic Analysis, Department of Commerce
(3) State Comptroller of Public Accounts
(4) Texas A&M University, Real Estate Research Center
(5) Travis County, Transportation and Natural Resources Dept.
(6) Texas Workforce Commission

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

Travis County Demographics 2025

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
County	03	TRAVIS COUNTY	0.333824	0.042021	0.375845



TRAVIS COUNTY DEMOGRAPHICS

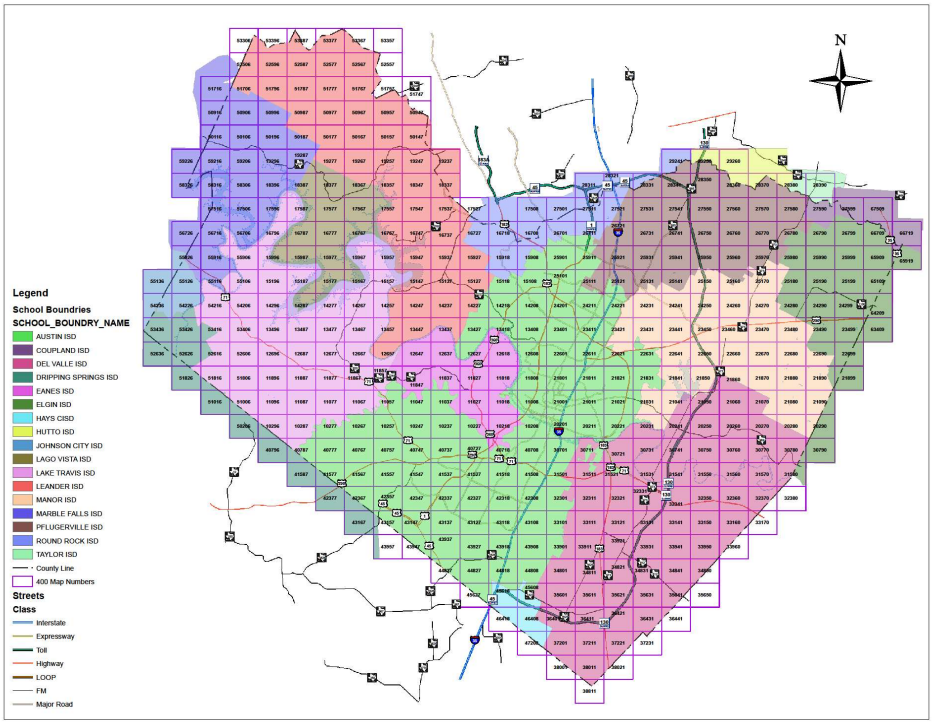
Established:	January 25, 1840
County Seat:	Austin
2022 Population:	1,359,129
2025 Est Population:	1,403,265
Square Miles:	1,022
Jurisdictions:	15 Schools
	1 Junior College
	21 Cities
	107 Special Districts

Travis County School Districts 2025

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
School	01	AUSTIN ISD	0.802200	0.123000	0.925200
School	06	DEL VALLE ISD	0.618900	0.330000	0.948900
School	07	LAKE TRAVIS ISD	0.712200	0.327500	1.039700
School	08	EANES ISD	0.712200	0.120000	0.832200
School	1A	HAYS CONSOLIDATED ISD	0.666900	0.487700	1.154600
School	16	LAGO VISTA ISD	0.696900	0.320000	1.016900
School	19	PFLUGERVILLE ISD	0.786900	0.320000	1.106900
School	2A	ELGIN ISD	0.468200	0.755200	1.223400
School	22	COUPLAND ISD	0.662200	0.500000	1.162200
School	3A	MARBLE FALLS ISD	0.670200	0.215300	0.885500
School	34	MANOR ISD	0.711300	0.370100	1.081400
School	38	DRIPPING SPRINGS ISD	0.755200	0.350000	1.105200
School	4A	JOHNSON CITY ISD	0.666900	0.193900	0.860800
School	5A	ROUND ROCK ISD	0.710100	0.183000	0.893100
School	69	LEANDER ISD	0.756900	0.330000	1.086900

SCHOOL BOUNDARIES

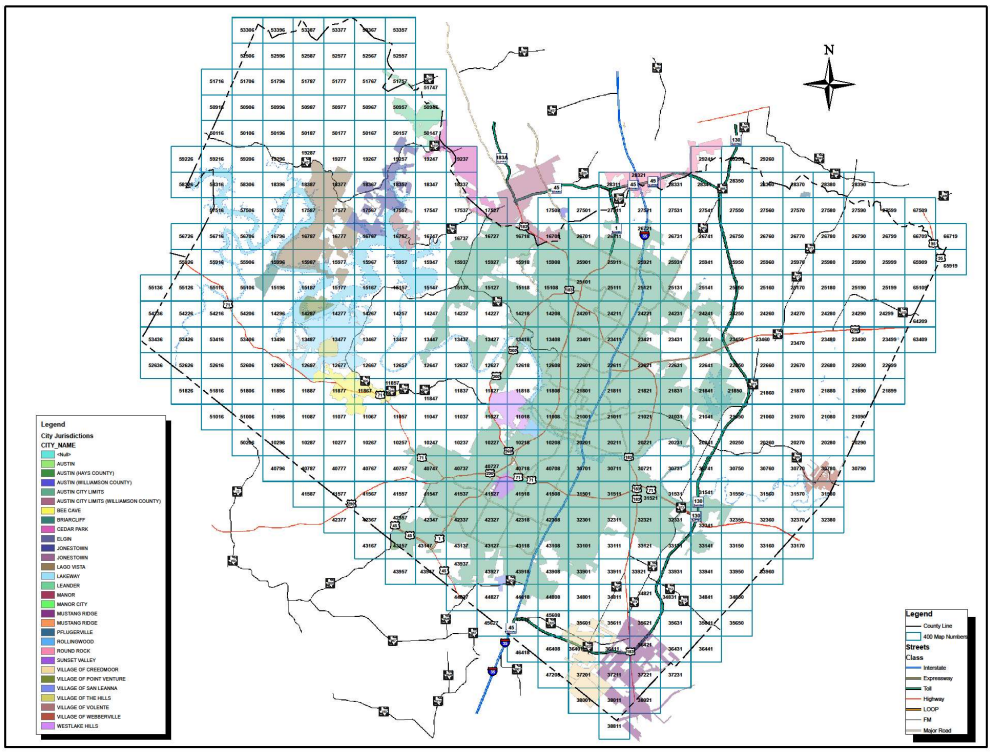


Travis County Cities 2025

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
City	02	CITY OF AUSTIN	0.41028	0.11374	0.52402
City	05	CITY OF MANOR	0.51035	0.34335	0.85370
City	09	CITY OF WEST LAKE HILLS	0.11908	0.05770	0.17678
City	11	CITY OF ROLLINGWOOD	0.10703	0.09501	0.20204
City	12	VILLAGE OF SAN LEANNA	0.24980	—	0.24980
City	2F	CITY OF ROUND ROCK	0.25676	0.11524	0.37200
City	20	CITY OF PFLUGERVILLE	0.25000	0.28500	0.53500
City	21	CITY OF LAKEWAY	0.11708	0.05257	0.16964
City	3F	CITY OF CEDAR PARK	0.19355	0.16645	0.36000
City	40	CITY OF CREEDMOOR	0.45000	—	0.45000
City	49	CITY OF LAGO VISTA	0.24582	0.17418	0.42000
City	5F	CITY OF ELGIN	0.50193	0.11736	0.61930
City	5G	VILLAGE OF VOLENTE	0.07780	—	0.07780
City	5H	VILLAGE OF WEBBERVILLE	0.06110	0.08944	0.15053
City	50	CITY OF JONESTOWN	0.34480	0.05330	0.39810
City	55	VILLAGE OF BRIARCLIFF	0.07590	—	0.07590
City	6F	CITY OF LEANDER	0.27360	0.14368	0.41728
City	61	CITY OF MUSTANG RIDGE	0.21391	0.05687	0.27078
City	7E	VILLAGE OF THE HILLS	0.06933	0.02267	0.09200
City	7F	VILLAGE OF POINT VENTURE	0.08583	—	0.08583
City	83	CITY OF BEE CAVE	0.01091	0.00909	0.02000

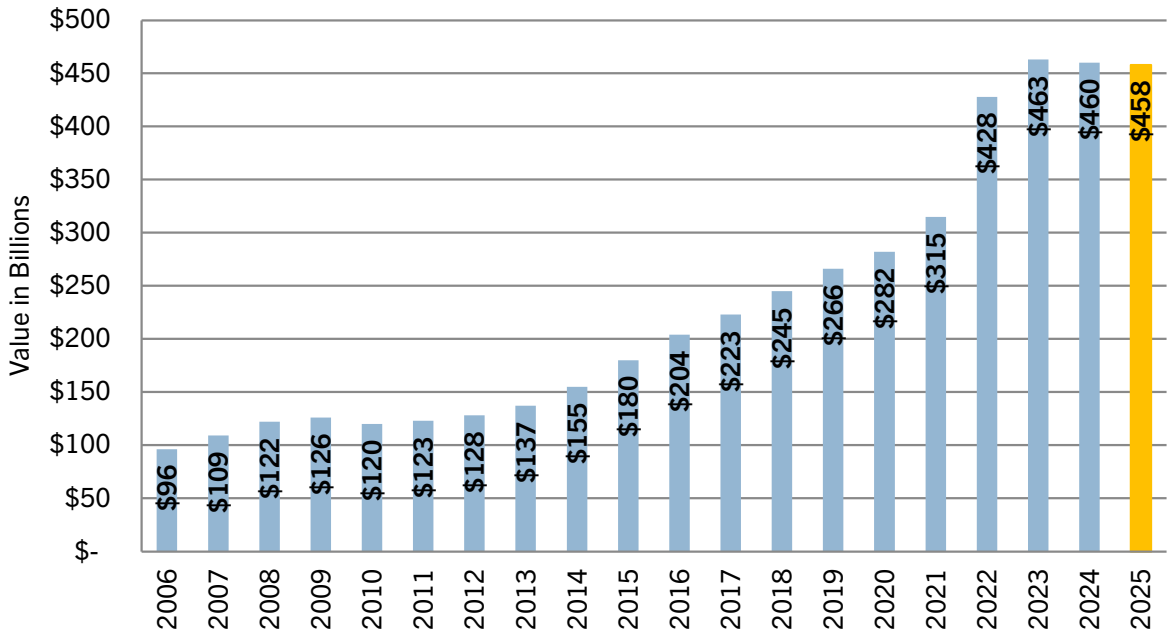
CITY BOUNDARIES



20-Year History of Appraisal Roll Values

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

Year	Total Appraisal Roll	Appraisal Roll in Billions	Change from Prior Year	Percent Change
2006	$ 95,938,443,366	$ 96	$ 13,562,426,336	16.46%
2007	$ 108,849,163,598	$ 109	$ 12,910,720,232	13.46%
2008	$ 121,880,175,682	$ 122	$ 13,031,012,084	11.97%
2009	$ 125,920,708,866	$ 126	$ 4,040,533,184	3.32%
2010	$ 120,247,416,959	$ 120	$ (5,673,291,907)	-4.51%
2011	$ 123,196,201,548	$ 123	$ 2,948,784,589	2.45%
2012	$ 128,176,409,480	$ 128	$ 4,980,207,932	4.04%
2013	$ 136,609,794,659	$ 137	$ 8,433,385,179	6.58%
2014	$ 154,513,882,900	$ 155	$ 17,904,088,241	13.11%
2015	$ 179,776,622,324	$ 180	$ 25,262,739,424	16.35%
2016	$ 203,900,582,596	$ 204	$ 24,123,960,272	13.42%
2017	$ 223,147,520,227	$ 223	$ 19,246,937,631	9.44%
2018	$ 245,338,206,315	$ 245	$ 22,190,686,088	9.94%
2019	$ 266,184,989,892	$ 266	$ 20,846,783,577	8.50%
2020	$ 281,851,353,216	$ 282	$ 15,666,363,324	5.89%
2021	$ 314,594,449,350	$ 315	$ 32,743,096,134	11.62%
2022	$ 428,452,895,722	$ 428	$ 113,858,446,372	36.19%
2023	$ 463,332,450,474	$ 463	$ 34,879,554,752	8.14%
2024	$ 460,159,726,555	$ 460	$ (3,172,723,919)	-0.68%
2025	$ 458,487,049,912	$ 458	$ (1,672,676,643)	-0.36%



ALL JURISDICTION 2025 CERTIFIED VALUES

Entity ID	Entity Name	Entity Type	Total Market	Total Taxable
1864723	ALTESSA MUD	MUD	$ 21,800,152	$ 20,280,808
1439214	ANDERSON MILL LIMITED DISTRICT	MUD	$ 26,505,082	$ 22,205,900
1097	AUSTIN COMM COLL DIST	Junior College	$ 374,684,708,910	$ 297,803,749,252
1895742	AUSTIN DOWNTOWN PUBLIC IMPROVE	Public Improvement District	$ 21,453,221,925	$ 16,401,793,028
1001	AUSTIN ISD	School	$ 263,064,428,670	$ 188,281,507,770
1895743	BACKYARD PID	Public Improvement District	$ 7,964,136	$ 7,964,136
1364190	BASTROP-TRAVIS COUNTIES ESD NO 1	Emergency	$ 878,893,767	$ 693,805,142
1890601	BELLA FORTUNA PID	Public Improvement District	$ 96,618,845	$ 95,656,345
1329420	BELVEDERE MUD	MUD	$ 456,995,319	$ 429,947,871
1895751	BRIARWOOD MUD	MUD	$ 29,110,839	$ 29,083,648
1895767	BURNET CO IMPROVEMENT DIST NO 1	Public Improvement District	$ 2,036,936	$ 1,106,813
1895756	CENTEX DRAINAGE DISTRICT	Water	$ 455,897	$ 455,897
1002	CITY OF AUSTIN	City	$ 304,810,328,632	$ 217,125,539,630
1122	CITY OF BEE CAVE	City	$ 4,100,918,392	$ 3,245,567,189
1046	CITY OF CEDAR PARK	City	$ 2,152,568,412	$ 1,838,061,641
1065	CITY OF CREEDMOOR	City	$ 330,136,123	$ 203,929,352
1075	CITY OF ELGIN	City	$ 544,767,863	$ 436,095,366
1078	CITY OF JONESTOWN	City	$ 1,476,709,728	$ 1,135,791,055
1071	CITY OF LAGO VISTA	City	$ 3,140,712,017	$ 2,507,837,336
1036	CITY OF LAKEWAY	City	$ 9,026,027,808	$ 8,213,383,159
1090	CITY OF LEANDER	City	$ 3,977,601,086	$ 3,635,747,176
1004	CITY OF MANOR	City	$ 3,101,706,001	$ 2,712,757,389
1096	CITY OF MUSTANG RIDGE	City	$ 594,919,494	$ 447,517,196
1035	CITY OF PFLUGERVILLE	City	$ 14,734,535,700	$ 12,422,393,261
1018	CITY OF ROLLINGWOOD	City	$ 1,855,125,035	$ 1,656,001,249
1031	CITY OF ROUND ROCK	City	$ 868,758,263	$ 776,799,257
1020	CITY OF SUNSET VALLEY	City	$ 694,399,008	$ 521,763,174
1008	CITY OF WEST LAKE HILLS	City	$ 4,088,646,626	$ 3,517,507,850
1015	COTTONWD CREEK MUD NO 1	MUD	$ 567,082,595	$ 531,262,156
1037	COUPLAND ISD	School	$ 138,081,390	$ 11,870,720
1895769	CREEDMOOR MUD	MUD	$ 10,422,723	$ 9,129,124
1016	CYPRESS RANCH WCID NO 1	Water	$ 312,389,850	$ 295,760,189
1005	DEL VALLE ISD	School	$ 31,530,010,957	$ 23,915,364,661
1057	DRIPPING SPRINGS ISD	School	$ 317,973,856	$ 26,551,343
1895759	DURANGO PID (IMP AREA #1)	Public Improvement District	$ 58,139,642	$ 57,408,147
1895774	DURANGO PID (IMP AREA #2)	Public Improvement District	$ 4,545,393	$ 4,545,393
1049	E SIXTH ST PUB IMP DIST	Public Improvement District	$ 578,280,613	$ 572,997,136
1007	EANES ISD	School	$ 29,283,974,851	$ 23,681,349,250
1027	ELGIN ISD	School	$ 2,320,280,486	$ 1,067,458,691
1895745	ENTRADA GLEN PID	Public Improvement District	$ 136,071,636	$ 133,233,013
1671480	ESTANCIA HILL COUNTRY PID	Public Improvement District	$ 525,228,893	$ 457,455,314
1009	HAYS CONSOLIDATED ISD	School	$ 642,748,219	$ 296,989,105
1895768	HERO WAY WEST MUD	MUD	$ 3,807,189	$ 12,319
1039	HURST CREEK MUD	MUD	$ 1,056,419,753	$ 788,705,529
1607165	INDIAN HILLS PID	Public Improvement District	$ 34,008,866	$ 20,725,432
1059	JOHNSON CITY ISD	School	$ 209,988,793	$ 23,799,973

Entity ID	Entity Name	Entity Type	Total Market	Total Taxable
1306817	KELLY LANE WCID NO 1	Water	$ 402,761,746	$ 377,850,034
1306818	KELLY LANE WCID NO 2	Water	$ 332,503,919	$ 315,261,801
1023	LAGO VISTA ISD	School	$ 5,787,746,245	$ 3,629,153,838
1814277	LAGOS PID	Public Improvement District	$ 181,046,466	$ 165,367,142
1895746	LAGOS PID IMPROVEMENT AREA #1	Public Improvement District	$ 111,447,423	$ 100,661,017
1761821	LAKE POINTE MUD	MUD	$ 924,197,811	$ 842,530,178
1006	LAKE TRAVIS ISD	School	$ 30,892,400,876	$ 19,891,378,247
1895765	LAKESIDE MEADOWS PID (IMP AREA #1)	Public Improvement District	$ 49,708,500	$ 43,893,465
1332603	LAKESIDE MUD NO 3	MUD	$ 359,687,426	$ 341,472,370
1875672	LAKESIDE MUD NO 5	MUD	$ 135,741,733	$ 115,859,877
1131	LAKESIDE WCID NO 1	Water	$ 263,677,139	$ 251,899,906
1134	LAKESIDE WCID NO 2A	MUD	$ 376,063,166	$ 342,742,859
1135	LAKESIDE WCID NO 2B	Water	$ 236,341,544	$ 216,142,365
1136	LAKESIDE WCID NO 2C	Water	$ 604,231,426	$ 548,038,621
1137	LAKESIDE WCID NO 2D	Water	$ 450,183,592	$ 422,118,018
1040	LAKEWAY MUD	MUD	$ 2,145,289,617	$ 2,040,518,025
1397701	LAZY NINE MUD NO 1A	MUD	$ 293,807,600	$ 255,787,467
1397702	LAZY NINE MUD NO 1B	MUD	$ 1,119,293,757	$ 1,065,227,336
1397703	LAZY NINE MUD NO 1C	MUD	$ 208,935	$ 1,428
1397704	LAZY NINE MUD NO 1D	MUD	$ 8,652	$ 1,119
1397705	LAZY NINE MUD NO 1E	MUD	$ 25,675,014	$ -
1098	LEANDER ISD	School	$ 22,357,504,786	$ 16,067,146,556
1895758	LONGVIEW 71 PID IMPROVEMENT AREA #1	Public Improvement District	$ 37,675,879	$ 36,907,611
1685385	LOST CREEK LIMITED DISTRICT	MUD	$ 1,678,207,575	$ 1,602,954,905
1895780	LUND FARM MUD	MUD	$ 985,303	$ 7,893
1890621	MANOR HEIGHTS PID (IMP AREA #1	Public Improvement District	$ 92,088,243	$ 91,172,977
1890633	MANOR HEIGHTS PID (IMP AREA #2	Public Improvement District	$ 76,749,769	$ 70,595,311
1895754	MANOR HEIGHTS PID (IMP AREA #3)	Public Improvement District	$ 117,841,946	$ 109,413,377
1895764	MANOR HEIGHTS PID (IMP AREA #4)	Public Improvement District	$ 37,446,624	$ 36,260,285
1890652	MANOR HEIGHTS PID (MIA)	Public Improvement District	$ 144,802,606	$ 134,402,184
1053	MANOR ISD	School	$ 18,231,114,837	$ 11,585,621,752
1042	MARBLE FALLS ISD	School	$ 2,208,781,525	$ 1,156,661,403
1895747	MARTIN TRACT PID	Public Improvement District	$ 28,127,569	$ 24,921,713
1895778	MEADOWLARK PRESERVE	Public Improvement District	$ 9,406,875	$ 9,406,775
1099	MOORES CROSSING MUD	MUD	$ 429,327,904	$ 285,916,766
1895781	MUSTANG RIDGE MUD	MUD	$ 5,898,704	$ 5,898,704
1895770	MUSTANG VALLEY PID	Public Improvement District	$ 9,544,577	$ 7,045,437
1127	NE TCRD DIST NO 4 (WELLS PT)	Road	$ 670,266,105	$ 614,114,910
1111	NE TRAVIS CO ROAD DIST NO 2	Road	$ 2,369,958,072	$ 2,031,141,489
1033	NE TRAVIS CO UTILITY DIST	MUD	$ 525,944,559	$ 497,044,857
1879798	NEW SWEDEN MUD NO 1	MUD	$ 19,915,390	$ 695,953
1396104	NORTH AUSTIN MUD NO 1	MUD	$ 184,587,304	$ 175,494,763
1123	NORTHTOWN MUD	MUD	$ 1,631,935,456	$ 1,391,226,146
1109	NW TCRD NO 2 TWN CTR	Road	$ 12,592,771	$ 12,592,771
1636256	ONION CREEK METRO PARK DIST	Other	$ 503,674,767	$ 315,505,109
1895779	PERSIMMON PID MIA	Public Improvement District	$ 2,026,520	$ 1,866,672
1026	PFLUGERVILLE ISD	School	$ 36,784,162,644	$ 26,080,708,044
1672423	PILOT KNOB MUD NO 1	MUD	$ 6,996,052	$ 2,262,751

Entity ID	Entity Name	Entity Type	Total Market	Total Taxable
1604242	PILOT KNOB MUD NO 2	MUD	$ 387,831,977	$ 376,189,537
1597862	PILOT KNOB MUD NO 3	MUD	$ 882,891,537	$ 862,434,760
1597864	PILOT KNOB MUD NO 4	MUD	$ 13,302,416	$ 1,183,285
1636020	PILOT KNOB MUD NO 5	MUD	$ 38,247,478	$ 34,516,080
1332144	PRESIDENTIAL GLEN MUD	MUD	$ 469,469,558	$ 457,730,265
1761831	RIVER PLACE LIMITED DISTRICT	MUD	$ 1,149,298,186	$ 999,328,937
1116	RNCH @ CYPRSS CRK MUD 1	MUD	$ 170,107,312	$ 166,595,521
1857921	ROSE HILL PID	Public Improvement District	$ 354,699,619	$ 345,970,923
1072	ROUND ROCK ISD	School	$ 15,335,434,030	$ 12,259,120,910
1074	SENNA HILLS MUD	MUD	$ 528,710,773	$ 499,862,835
1052	SHADY HOLLOW MUD	MUD	$ 623,626,856	$ 606,882,101
1676767	SOUTH CONGRESS PID	Public Improvement District	$ 199,769,174	$ 161,463,096
1558193	SOUTHEAST TRAVIS CO MUD NO 1	MUD	$ 166,862,628	$ 161,967,627
1558195	SOUTHEAST TRAVIS CO MUD NO 2	MUD	$ 10,353,240	$ 899,260
1636027	SOUTHEAST TRAVIS CO MUD NO 3	MUD	$ 12,270,031	$ 295,103
1636028	SOUTHEAST TRAVIS CO MUD NO 4	MUD	$ 8,281,093	$ 8,281,093
1895744	SPANISH OAKS PID	Public Improvement District	$ 11,350,110	$ 4,619,250
1373279	SUNFIELD MUD NO 1	MUD	$ 39,489,189	$ 29,240,553
1373280	SUNFIELD MUD NO 2	MUD	$ 16,051,365	$ 171,928
1373281	SUNFIELD MUD NO 3	MUD	$ 2,392,178	$ 7,724
1082	SW TRAVIS CO RD DIST NO 1	Road	$ 141,357,581	$ 133,952,405
1013	TANGLEWD FOREST LTD DIST	MUD	$ 719,328,446	$ 634,025,341
1772331	TESSERA ON LAKE TRAVIS PID (IMP AREA #1)	Public Improvement District	$ 151,921,903	$ 143,584,530
1772333	TESSERA ON LAKE TRAVIS PID (IMP AREA #2)	Public Improvement District	$ 136,918,327	$ 129,221,015
1895753	TESSERA ON LAKE TRAVIS PID (IMP AREA #3)	Public Improvement District	$ 31,044,222	$ 30,504,126
1698761	TESSERA ON LAKE TRAVIS PID (MIA)	Public Improvement District	$ 40,978,208	$ 40,435,574
1895757	THE GROVE AT MUSTANG RIDGE PID	Public Improvement District	$ 1,278,217	$ 1,278,217
1014	TRAVIS CO BCCP	MUD	$ 21,318,242,806	$ 16,126,125,479
1389381	TRAVIS CO BEE CAVE ROAD DIST NO 1	Road	$ 399,125,636	$ 385,035,610
1066	TRAVIS CO ESD NO 1	Emergency	$ 9,489,186,243	$ 6,960,352,906
1086	TRAVIS CO ESD NO 10	Emergency	$ 4,253,670,286	$ 3,739,307,214
1079	TRAVIS CO ESD NO 11	Emergency	$ 8,245,464,532	$ 5,716,144,064
1108	TRAVIS CO ESD NO 12	Emergency	$ 9,421,018,840	$ 6,894,182,439
1332608	TRAVIS CO ESD NO 13	Emergency	$ 1,025,412,703	$ 371,489,477
1107	TRAVIS CO ESD NO 14	Emergency	$ 1,546,852,105	$ 1,089,617,528
1727173	TRAVIS CO ESD NO 15	Emergency	$ 8,256,655,568	$ 5,704,285,251
1807956	TRAVIS CO ESD NO 16	Emergency	$ 5,756,148,695	$ 4,269,541,011
1891104	TRAVIS CO ESD NO 17	Emergency	$ 8,218,377,293	$ 7,454,776,240
1129	TRAVIS CO ESD NO 2	Emergency	$ 29,688,653,100	$ 25,361,992,495
1011	TRAVIS CO ESD NO 3	Emergency	$ 7,684,884,278	$ 6,206,870,116
1085	TRAVIS CO ESD NO 4	Emergency	$ 15,536,659,469	$ 13,044,743,280
1084	TRAVIS CO ESD NO 5	Emergency	$ 3,785,143,722	$ 3,206,219,480
1080	TRAVIS CO ESD NO 6	Emergency	$ 31,692,116,158	$ 27,412,852,354
1010	TRAVIS CO ESD NO 7	Emergency	$ 9,481,882,051	$ 6,950,142,976
1112	TRAVIS CO ESD NO 8	Emergency	$ 6,795,099,065	$ 5,216,590,035
1058	TRAVIS CO ESD NO 9	Emergency	$ 16,178,290,761	$ 14,087,621,446
1635977	TRAVIS CO IMPROVEMENT DIST NO 1	Public Improvement District	$ 79,150,063	$ 46,419,342
1062	TRAVIS CO MUD NO 10	MUD	$ 322,795,179	$ 252,589,158

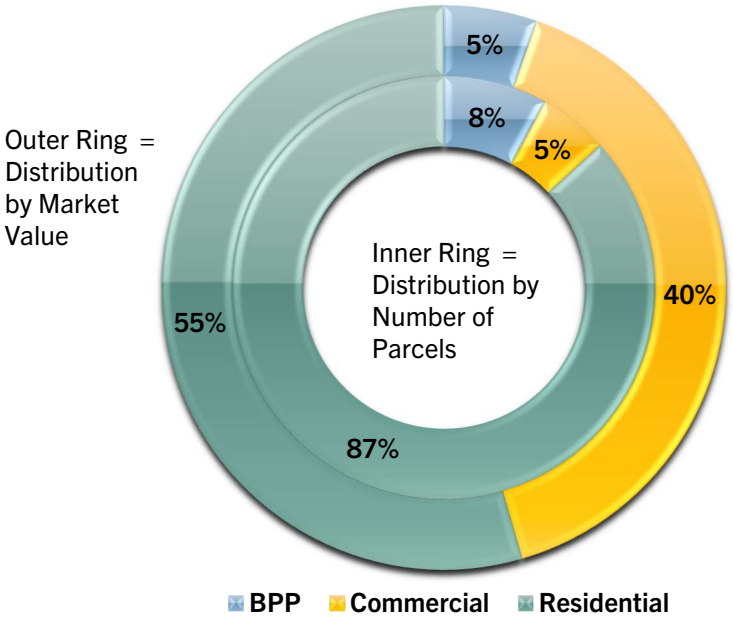
Entity ID	Entity Name	Entity Type	Total Market	Total Taxable
1274977	TRAVIS CO MUD NO 11	MUD	$ 561,815,379	$ 525,723,788
1274978	TRAVIS CO MUD NO 12	MUD	$ 639,228,958	$ 597,046,144
1274981	TRAVIS CO MUD NO 13	MUD	$ 832,620,844	$ 782,183,189
1047	TRAVIS CO MUD NO 14	MUD	$ 302,990,844	$ 293,922,113
1091	TRAVIS CO MUD NO 15	MUD	$ 1,023,392,396	$ 841,062,749
1396736	TRAVIS CO MUD NO 16	MUD	$ 353,428,654	$ 339,657,513
1574082	TRAVIS CO MUD NO 17	MUD	$ 537,809,155	$ 510,747,155
1574543	TRAVIS CO MUD NO 18	MUD	$ 373,006,305	$ 362,309,458
1727347	TRAVIS CO MUD NO 19	MUD	$ 526,793,897	$ 505,433,683
1106	TRAVIS CO MUD NO 2	MUD	$ 492,469,623	$ 455,573,950
1727348	TRAVIS CO MUD NO 20	MUD	$ 435,870,488	$ 414,058,248
1574074	TRAVIS CO MUD NO 21	MUD	$ 940,325,503	$ 868,699,296
1729857	TRAVIS CO MUD NO 22	MUD	$ 423,993,492	$ 380,395,339
1720114	TRAVIS CO MUD NO 23	MUD	$ 571,604,684	$ 544,709,991
1720115	TRAVIS CO MUD NO 24	MUD	$ 21,289,330	$ 2,369,531
1807970	TRAVIS CO MUD NO 25	MUD	$ 14,890,115	$ 12,820,898
1895741	TRAVIS CO MUD NO 26	MUD	$ 84,409,147	$ 82,527,101
1895771	TRAVIS CO MUD NO 28	MUD	$ 14,714,984	$ 376,587
1115	TRAVIS CO MUD NO 3	MUD	$ 1,433,614,923	$ 1,174,687,128
1130	TRAVIS CO MUD NO 4	MUD	$ 224,099,759	$ 224,061,092
1012	TRAVIS CO MUD NO 5	MUD	$ 828,014,474	$ 765,957,239
1029	TRAVIS CO MUD NO 6	MUD	$ 207,175,095	$ 192,672,136
1044	TRAVIS CO MUD NO 7	MUD	$ 20,890,713	$ 373,885
1061	TRAVIS CO MUD NO 8	MUD	$ 267,617,736	$ 239,604,960
1073	TRAVIS CO MUD NO 9	MUD	$ 21,239,521	$ 2,787,883
1081	TRAVIS CO RFP DIST NO 6	Fire District	$ 133,779	$ 133,779
1100	TRAVIS CO WCID 17 COMANCHE TRAILS (DA)	Water	$ 329,702,200	$ 292,359,920
1064	TRAVIS CO WCID 17 FLINTROCK (DA)	Water	$ 555,112,529	$ 534,481,489
1481361	TRAVIS CO WCID 17 SERENE HILLS (DA)	Water	$ 526,324,152	$ 495,416,753
1088	TRAVIS CO WCID 17 SOUTHVIEW (DA)	Water	$ 63,901,377	$ 53,776,421
1043	TRAVIS CO WCID 17 STEINER RANCH (DA)	Water	$ 4,274,651,284	$ 3,779,152,801
1017	TRAVIS CO WCID NO 10	Water	$ 7,848,969,952	$ 6,863,732,211
1024	TRAVIS CO WCID NO 17	Water	$ 13,123,297,084	$ 10,717,326,323
1025	TRAVIS CO WCID NO 18	Water	$ 1,555,180,130	$ 1,381,972,808
1054	TRAVIS CO WCID NO 19	Water	$ 434,692,140	$ 379,313,319
1056	TRAVIS CO WCID NO 20	Water	$ 909,872,069	$ 811,244,877
1038	TRAVIS CO WCID POINT VENTURE	Water	$ 452,709,081	$ 430,773,180
1003	TRAVIS COUNTY	County	$ 458,487,049,912	$ 328,607,465,883
1034	TRAVIS COUNTY HEALTHCARE DISTRICT	Hospital District	$ 458,476,678,247	$ 325,507,660,001
1895773	TRIADA MUD	MUD	$ 9,969,627	$ 6,332,922
1895748	TURNERS CROSSING PID	Public Improvement District	$ 229,211,509	$ 218,162,119
1895760	TURNERS CROSSING PID (IMP AREA #2)	Public Improvement District	$ 100,543,767	$ 100,138,686
1083	VILLAGE OF BRIARCLIFF	City	$ 625,657,410	$ 589,531,179
1103	VILLAGE OF POINT VENTURE	City	$ 467,043,619	$ 418,360,411
1019	VILLAGE OF SAN LEANNA	City	$ 174,595,880	$ 129,252,511
1102	VILLAGE OF THE HILLS	City	$ 986,622,785	$ 728,026,429
1076	VILLAGE OF VOLENTE	City	$ 542,165,343	$ 429,289,977
1077	VILLAGE OF WEBBERVILLE	City	$ 106,876,673	$ 53,791,893

Entity ID	Entity Name	Entity Type	Total Market	Total Taxable
1895755	VISTA MUD	MUD	$ 38,258,552	$ 26,979,169
1051	WELLS BRANCH MUD	MUD	$ 2,257,339,069	$ 1,857,335,136
1092	WEST TRAVIS CO MUD NO 6	MUD	$ 1,390,532,876	$ 1,233,711,364
1093	WEST TRAVIS CO MUD NO 7	MUD	$ 6,229,437	$ 6,225,686
1094	WEST TRAVIS CO MUD NO 8	MUD	$ 270,879,548	$ 257,202,126
1607164	WHISPER VALLEY PID	Public Improvement District	$ 302,591,258	$ 230,059,404
1104	WILBARGER CRK MUD NO 1	MUD	$ 437,384,311	$ 397,131,874
1105	WILBARGER CRK MUD NO 2	MUD	$ 27,381,299	$ 3,662,213
1895775	WILDHORSE PID (IMP AREA #2)	Public Improvement District	$ 5,663,571	$ 3,622,233
1400491	WILLIAMSON/TRAVIS MUD NO 1	MUD	$ 205,046,291	$ 198,311,458
1032	WMSN CO WSID DIST 3	Water	$ 126,895,099	$ 118,332,151

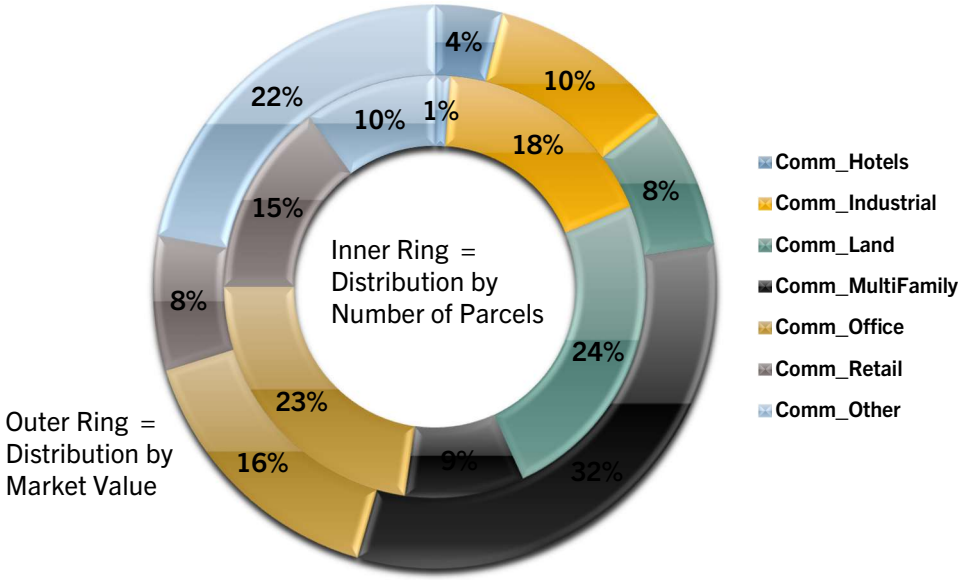
2025 Value Distributions

Property Type	Count	Market Value
BPP	38,752	$ 24,493,344,649
Commercial	25,758	$ 184,160,878,176
Residential	423,321	$ 249,832,827,087
Total	**487,831**	**$ 458,487,049,912**

Distribution by General Property Type

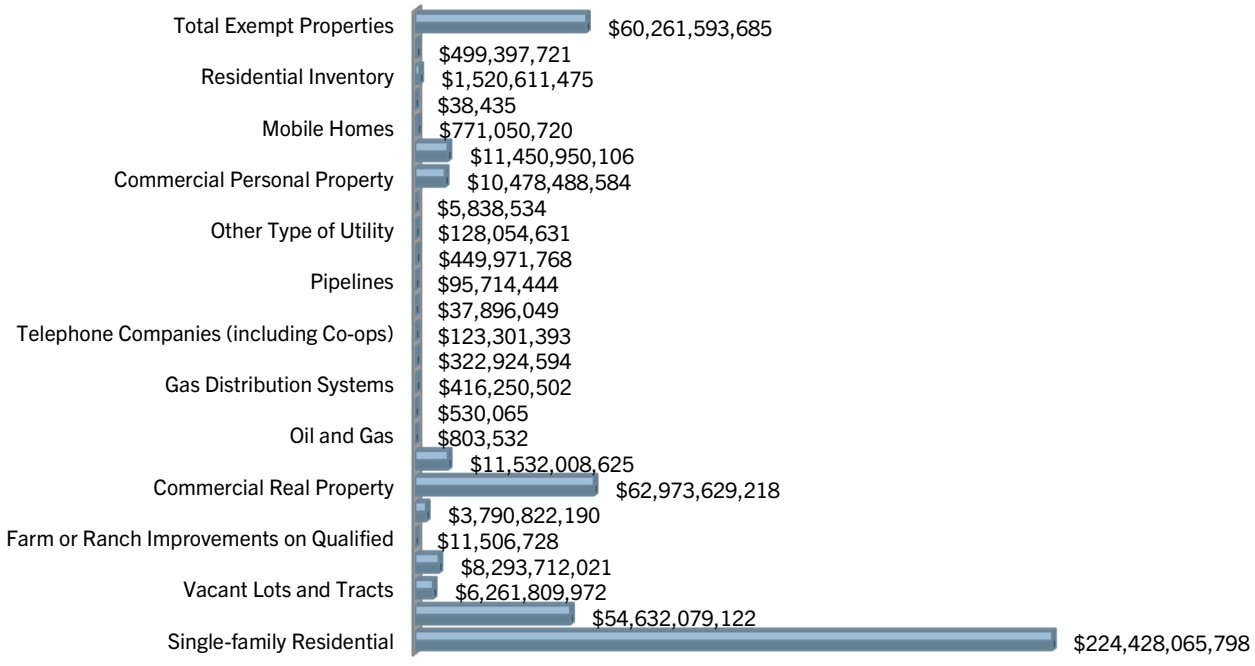


Commercial Distribution by Property Type



2025 State Property Categories

State Cd	State Cd Desc	Prop Count	New Market Value	Market Value	Taxable Value
A	Single-family Residential	366,357	$ 2,666,495,815	$ 224,428,065,798	$ 169,380,215,578
B	Multifamily Residential	12,636	$ 1,935,530,439	$ 54,632,079,122	$ 53,530,014,222
C1	Vacant Lots and Tracts	31,585	$ -	$ 6,261,809,972	$ 5,799,332,742
D1	Qualified Open-Space Land	4,584	$ -	$ 8,293,712,021	$ 29,801,428
D2	Farm or Ranch Improvements on Qualified	258	$ 325,892	$ 11,506,728	$ 9,586,819
E	Rural Land,Not Qualified for Open-Space Land	6,896	$ 34,275,974	$ 3,790,822,190	$ 2,986,920,914
F1	Commercial Real Property	10,972	$ 807,889,446	$ 62,973,629,218	$ 62,207,799,261
F2	Industrial Real Property	5,466	$ 1,352,134,622	$ 11,532,008,625	$ 11,336,647,090
G1	Oil and Gas	5	$ -	$ 803,532	$ 790,811
J1	Water Systems	5	$ -	$ 530,065	$ 530,065
J2	Gas Distribution Systems	15	$ -	$ 416,250,502	$ 416,250,502
J3	Electric Companies (including Co-ops)	89	$ -	$ 322,924,594	$ 322,805,922
J4	Telephone Companies (including Co-ops)	27	$ -	$ 123,301,393	$ 123,233,786
J5	Railroads	8	$ -	$ 37,896,049	$ 37,359,086
J6	Pipelines	148	$ -	$ 95,714,444	$ 94,105,759
J7	Cable Companies	50	$ -	$ 449,971,768	$ 449,971,768
J8	Other Type of Utility	2	$ -	$ 128,054,631	$ 128,054,631
J9	Railroad Rolling Stock	1	$ -	$ 5,838,534	$ 5,838,534
L1	Commercial Personal Property	31,046	$ -	$ 10,478,488,584	$ 10,142,258,038
L2	Industrial and Manufacturing Personal Property	950	$ -	$ 11,450,950,106	$ 8,975,637,471
M1	Mobile Homes	11,937	$ 1,453,203	$ 771,050,720	$ 697,112,944
M2	Other Tangible Personal Property	1	$ -	$ 38,435	$ 30,748
O	Residential Inventory	8,983	$ 571,729,005	$ 1,520,611,475	$ 1,433,770,043
S	Special Inventory	534	$ -	$ 499,397,721	$ 499,397,721
X	Total Exempt Properties	16,325	$ 381,559,027	$ 60,261,593,685	$ -
		508,880	***$ 7,751,393,423***	***$ 458,487,049,912***	***$ 328,607,465,883***



2025 Top Ten Taxpayers

Top Ten 2025 Ad Valorem Taxpayers in Travis County

	Taxpayer Name	Market Value	% of Total County Market Value	Taxable Value	% of Total County Taxable Value
1	Tesla Inc.	$5,929,968,195	1.29%	$5,649,599,293	1.72%
2	Colorado River Project LLC	$4,311,276,652	0.94%	$4,296,812,334	1.31%
3	Columbia/St Davids Healthcare	$770,816,152	0.17%	$770,351,918	0.23%
4	Samsung Austin Semiconductor	$673,353,703	0.15%	$575,876,269	0.18%
5	Amazon.com Services LLC	$528,134,977	0.12%	$528,134,977	0.16%
6	Legacy Guadalupe LLC	$484,825,153	0.11%	$484,825,153	0.15%
7	BPP Alphabet MF Riata LP	$484,351,065	0.11%	$484,311,506	0.15%
8	Waller Creek Eleven Ltd	$465,000,000	0.10%	$465,000,000	0.14%
9	110 E 2nd Series	$445,777,433	0.10%	$445,777,433	0.14%
10	HEB LP	$419,015,234	0.09%	$416,528,148	0.13%
	TRAVIS COUNTY TOTAL	***$ 458,487,049,912***	***100.00%***	***$ 328,607,465,883***	***100.00%***

** Sum of all properties/accounts for the principal taxpayer*

2025 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.

taxingUnitName	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		
ANDERSON MILL LIMITED DISTRICT		20%		$ 10,000		$ 10,000
AUSTIN COMM COLL DIST		1%		$ 75,000		$ 75,000
AUSTIN ISD	$ 140,000		$ 60,000	$ 25,000	$ 60,000	$ 15,000
BLUE GOOSE ROAD DISANNEXED		20%		$ 192,000		$ 192,000
CITY OF AUSTIN		20%		$ 192,000		$ 192,000
CITY OF AUSTIN/HAYS CO				$ 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				$ 50,000		
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		
COTTONWD CREEK MUD NO 1				$ 5,000		$ 5,000
COUPLAND ISD	$ 140,000		$ 60,000		$ 60,000	
DEL VALLE ISD	$ 140,000		$ 60,000		$ 60,000	
DOWNTOWN PUB IMP DIST				$ 70,000		
DRIPPING SPRINGS ISD	$ 140,000		$ 60,000		$ 60,000	
E SIXTH ST PUB IMP DIST				$ 70,000		$ 70,000
EANES ISD	$ 140,000		$ 60,000	$ 20,000	$ 60,000	$ 20,000
ELGIN ISD	$ 140,000		$ 60,000		$ 60,000	
HAYS CONSOLIDATED ISD	$ 140,000		$ 60,000		$ 60,000	
HURST CREEK MUD		20%		$ 10,000		$ 10,000
JOHNSON CITY ISD	$ 140,000		$ 60,000		$ 60,000	
LAGO VISTA ISD	$ 140,000	20%	$ 60,000		$ 60,000	
LAKE TRAVIS ISD	$ 140,000	20%	$ 60,000		$ 60,000	
LAKESIDE WCID NO 2B				$ 100,000		
LAKEWAY MUD				$ 5,000		
LAZY NINE MUD NO 1B				$ 10,000		$ 10,000
LEANDER ISD	$ 140,000		$ 60,000	$ 3,000	$ 60,000	$ 3,000

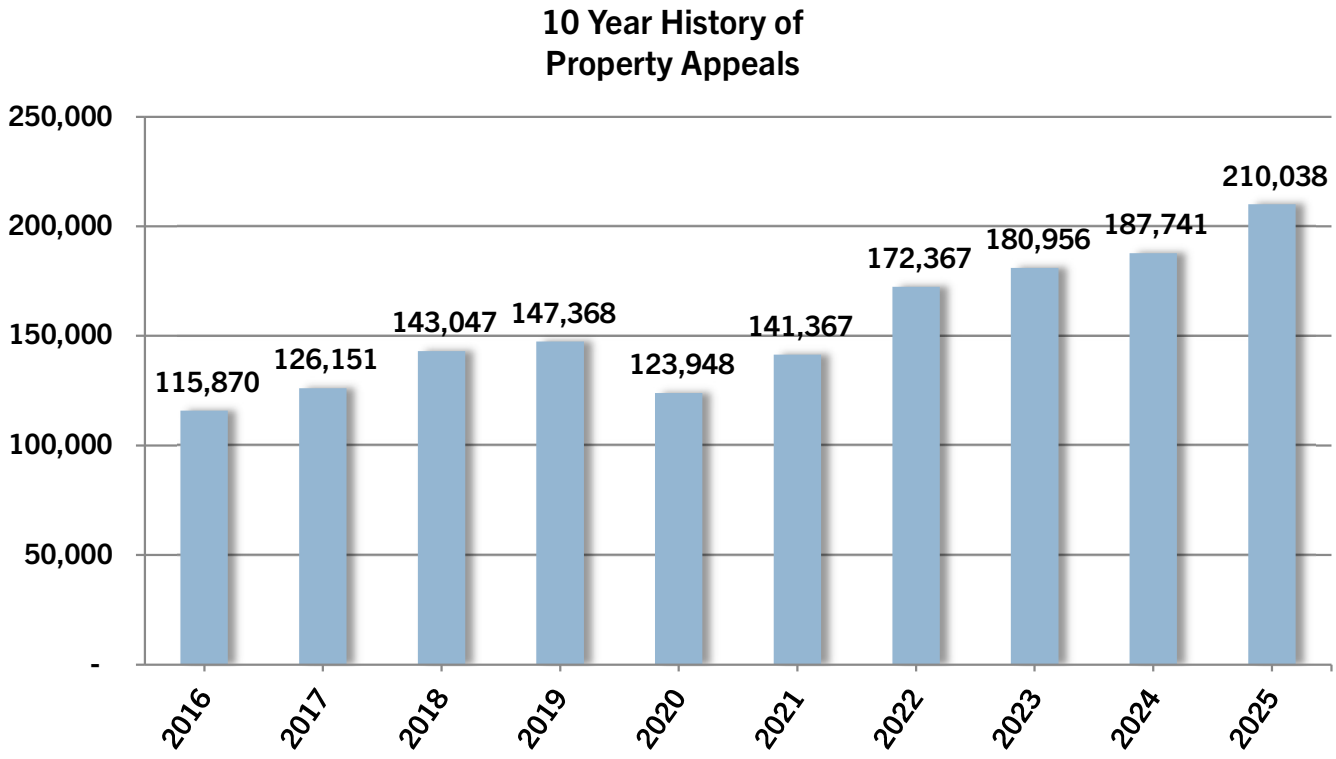
taxingUnitName	State Mandated Homestead	Local Option Homestead	State Mandated Over 65	Local Option Over 65	State Mandated Disability	Local Option Disability
LOST CREEK DISANNEXED		20%		$ 192,000		$ 192,000
LOST CREEK LIMITED DISTRICT				$ 4,000		
LOST CREEK MUD				$ 4,000		
MANOR ISD	$ 140,000		$ 60,000	$ 25,000	$ 60,000	$ 15,000
MARBLE FALLS ISD	$ 140,000		$ 60,000	$ 3,000	$ 60,000	
NORTH AUSTIN MUD NO 1		5%		$ 25,000		$ 40,000
NORTHTOWN MUD		5%		$ 25,000		$ 25,000
PFLUGERVILLE ISD	$ 140,000		$ 60,000	$ 9,100	$ 60,000	
RIVER PLACE DISANNEXED		20%		$ 192,000		$ 192,000
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	$ 140,000		$ 60,000		$ 60,000	$ 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%		$ 143,220		$ 143,220
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%		$ 143,220		$ 143,220
TRAVIS COUNTY HEALTHCARE DISTRICT		20%		$ 185,200		$ 185,200
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%		$ 115,000		
WILLIAMSON/TRAVIS MUD NO 1				$ 15,000		$ 15,000
WMSN-TR CO WCID NO 1F				$ 15,000		
WMSN-TR CO WCID NO 1G				$ 15,000		

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

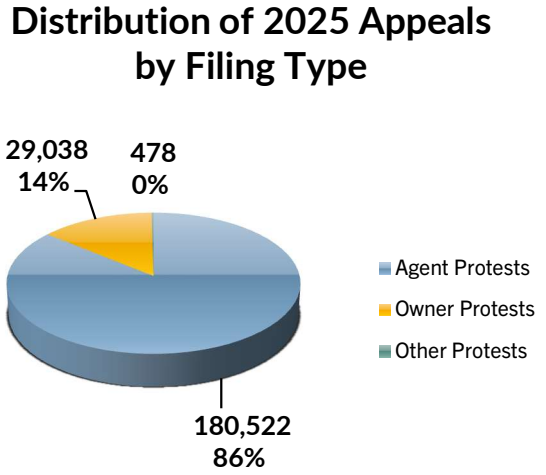
Property owners with mineral property worth less than $500 or business personal property worth less than $2,500 are exempt from property taxes. No exemption application is required.

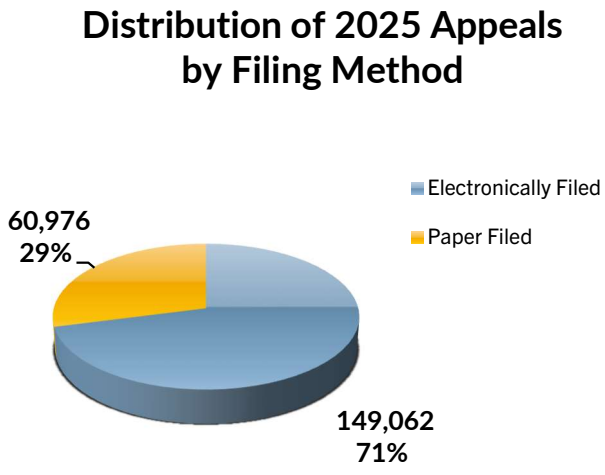
Taxpayer Appeals

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

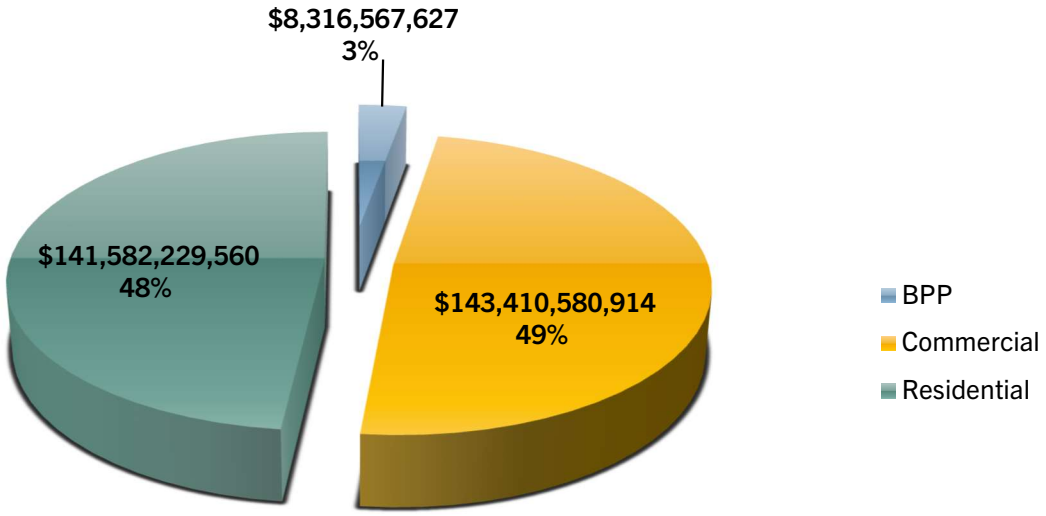


Taxpayer protests can be filed by the property owner or an authorized agent for the property owner. Protests can be filed electronically through the public portal or using the paper protest form.

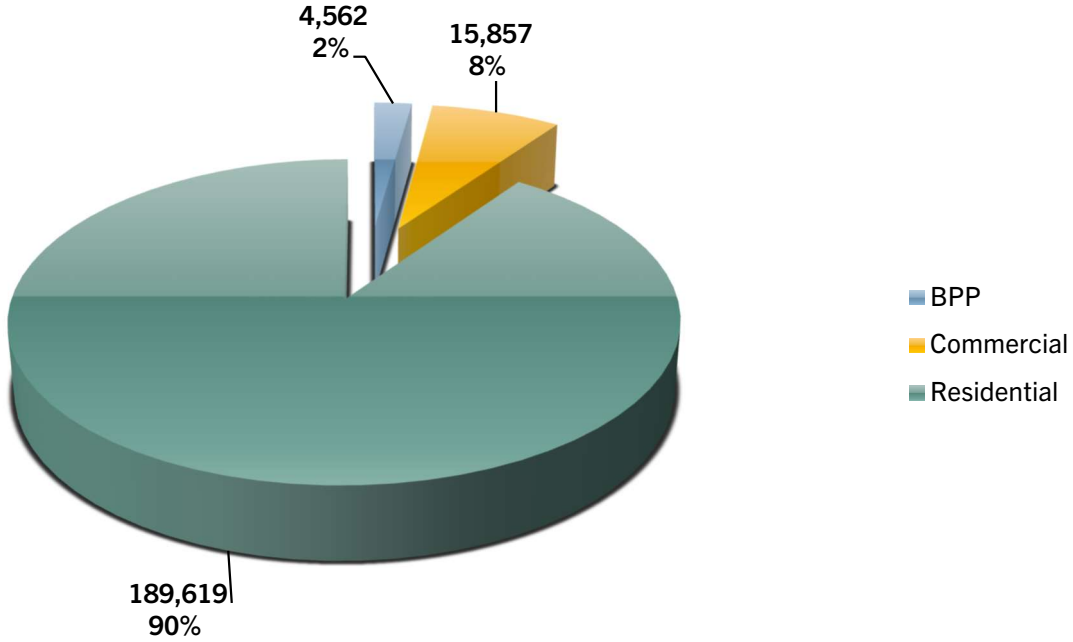




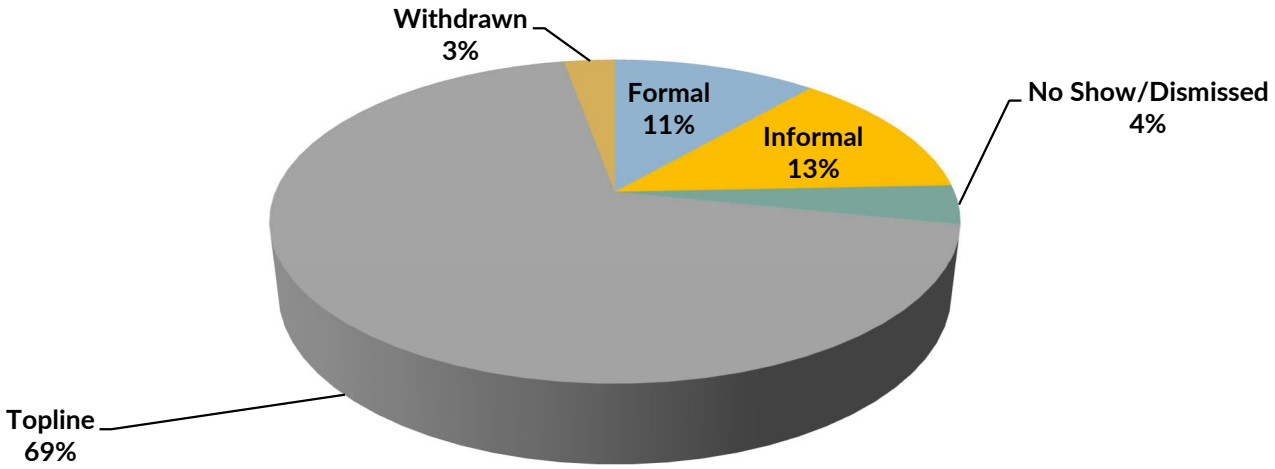
Distribution of 2025 Appeals by Market Value



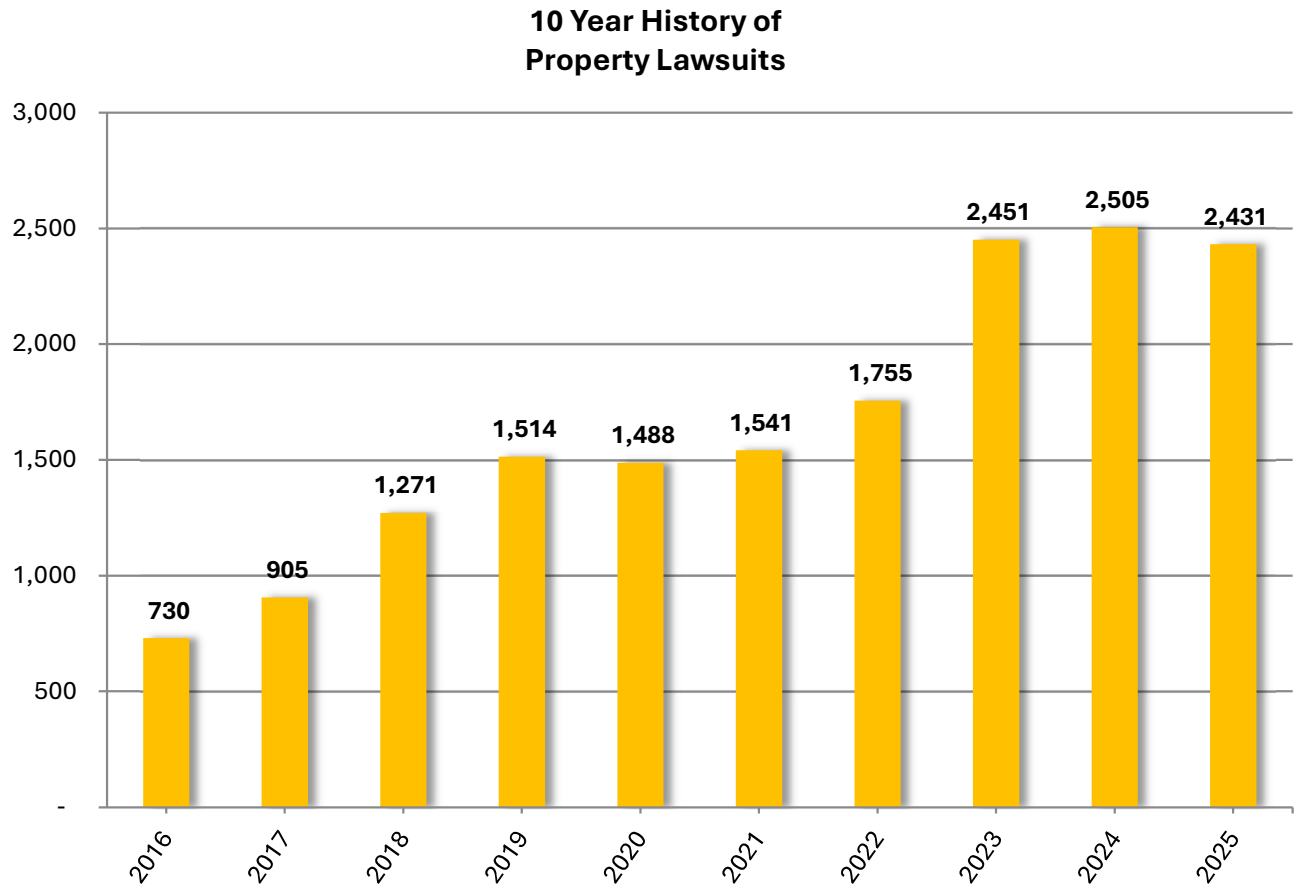
Distribution of 2025 Appeals By Number of Appeals Filed



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.



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

Comptroller PTAD Studies: 2025 Methods and Assistance Program Review

Travis CAD received its most recent MAP review in 2025. 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.

Texas Comptroller of Public Accounts
2024-25 Final Methods and Assistance Program Review
Travis Central Appraisal District
Current MAP Cycle Chief Appraiser(s): Leana Mann
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	17	17	100
Taxpayer Assistance	16	16	100
Operating Procedures	24	24	100
Appraisal Standards, Procedures and Methodology	28	28	100

Appraisal District Workload - Appraisal Functions

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 80 full-time employees. Of those staff members, 38 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.

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:		**2023**	**2024**	**2025**	**% Inc (Dec)**
Field work	Field Work Inspections	N/A	4,710	5,034	6.9%
	Permits Processed	5,200	5,036	5,105	1.4%
NOAV	Total Noticed Properties	20,827	24,141	20,923	-13.3%
	Properties noticed by April 15th	20,013	20,539	17,358	-15.5%
	% Noticed by April 15th	96.1%	85.1%	83.0%	-2.4%
Protest	Total Protests	15,205	15,694	15,846	1.0%
	Formal Hearings	5,122	4,759	3,805	-20.0%
	Informal Meetings Conducted	1,222	295	1,313	345.1%
	Joint Motion Agreements/Toplines	8,215	9,250	10,366	12.1%
	% of Protests Toplined	62.3%	58.9%	65.4%	11.0%

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:		2023	2024	2025	% Inc (Dec)
Fieldwork	Field Work Inspections	43,580	92,378	97,779	5.8%
	New Construction	5,486	3,321	4,347	30.9%
	Permits Processed	30,380	24,524	29,533	20.4%
	Sales Transactions	14,469	12,160	12,090	-0.6%
NOAV	Total Noticed Properties	400,287	404,402	408,880	1.1%
	Properties noticed by April 15th	218,085	387,715	393,204	1.4%
	% Noticed by April 15th	54.5%	95.9%	93.2%	-2.8%
Protests	Total Protests	160,197	168,127	189,382	12.6%
	Formal Hearings	25,418	19,743	19,459	-1.4%
	Informal Agreements Reached	4,400	26,061	24,939	-4.3%
	Informal Meetings Conducted	48,295	16,460	20,637	25.4%
	Joint Motion Agreements/Toplines	95,999	115,130	133,748	16.2%
Special Valuation Applications		543	639	509	-20.3%

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:		**2023**	**2024**	**2025**	**% Inc (Dec)**
NOAV	Total Noticed Properties	34,961	34,200	31,421	-8.1%
	Properties noticed by June 1st	17,924	11,799	12,765	8.2%
	% Noticed by June 1st	51.3%	34.5%	40.6%	17.7%
Protests	Total Protests	4,817	5,104	4,605	-9.8%
	Formal Hearings	425	530	661	24.7%
	Informal Agreements Reached	1,568	1,846	1,579	-14.5%
	Informal Meetings Conducted	3,022	1,908	2,193	14.9%
	Joint Motion Agreements/Toplines	339	472	505	7.0%
Renditions	Renditions Mailed	35,875	34,793	33,829	-2.8%
	Renditions Processed	23,657	23,892	23,743	-0.6%
	Rendition Extension Request Processed	3,478	2,968	3,814	28.5%
	% of Renditions Filed with Extension Request	14.7%	12.4%	16.1%	29.8%
Fieldwork: Total Field Checks		8,906	8,597	16,236	88.9%
Special Inventory Tax		726	758	576	-24.0%

Appraisal District Workload – Property Owner Outreach & Customer Support Functions

The property owner outreach and support functions are comprised of the Communications and Customer Service departments. There are 24 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:		**2023**	**2024**	**2025**	**% Inc (Dec)**
Traditional Media	Total Coverage	187	222	174	-21.6%
	Positive Coverage	95%	95%	86%	-9.5%
	On Message	95%	97%	92%	-5.2%
Digital Media	Total Website Visits	3,411,066	1,268,908	3,151,161	148.3%
	Exemptions Page Visits	192,988	157,498	189,606	20.4%
	Protests Page Visits	165,811	111,208	110,926	-0.3%
	Website Resource Downloads	41,924	34,316	37,853	10.3%
Outreach Events	Outreach events attended	13	50	54	8.0%
	Outreach- People Reached (In Person)	624	2,200	1,948	-11.5%
	Outreach- People Reached (Replays)	7,827	645	6,202	861.6%

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:		**2023**	**2024**	**2025**	**% Inc (Dec)**
Property Owner Assistance	Calls Answered	66,180	65,665	66,950	2.0%
	Emails Answered	34,661	31,548	32,545	3.2%
	In Person Transactions	10,381	10,330	12,044	16.6%
	In-Person Wait Time	5.22 minutes	7.06 minutes	4.85 minutes	-31.3%
Exemptions Processed		65,443	30,602	43,698	42.8%
Homestead Vertifications Processed		-	-	84,381	N/A

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:	**2023**	**2024**	**2025**	**% 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)	3,572	3,833	3,861	0.7%
Purchase Orders Issued	235	262	196	-25.2%

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:	**2023**	**2024**	**2025**	**% Inc (Dec)**
Lawsuits Filed (Cause Number)	2,451	2,512	2,431	-3.2%
Lawsuits Filed (Property ID)	4,285	4,388	4,112	-6.3%
Number of Agreed Judgements (by Cause Number)	757	582	647	11.2%
Number of Agreed Judgements (by Property ID)	1,356	1,217	1,480	21.6%
Settlement Conferences Held (Days)	97	95	93	-2.1%

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:	**2023**	**2024**	**2025**	**% Inc (Dec)**
Help Desk Ticket Count	1,911	1,898	1,406	-25.9%
Servers Supported	44	49	51	4.1%
System Uptime	100.0%	100.0%	99.6%	-0.4%

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:	**2023**	**2024**	**2025**	**% Inc (Dec)**
Deed Transactions	33,827	33,736	28,885	-14.4%
New Condos	396	291	230	-21.0%
New Units	5,575	4,137	3,380	-18.3%
New Subdivision	264	239	193	-19.2%
New Lots	3,017	4,843	6,018	24.3%
Total Number of Clerk Filed documents Reviewed by Staff	N/A	147,264	118,391	-19.6%
Property Merges Processed	253	588	686	16.7%
Property Splits Processed	548	600	460	-23.3%

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:	**2023**	**2024**	**2025**	**% Inc (Dec)**
Appointment of Agents Processed	90,200	77,560	68,194	-12.1%
Rendition Data Entry	23,700	21,460	17,993	-16.2%
Builder Plans Processed	7,200	5,750	3,405	-40.8%
Solar Exemptions Processed	3,100	3,280	1,678	-48.8%
Special Inventory Tax Statements Entered	8,200	8,500	4,985	-41.4%

Visit or Contact Us

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

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

Customer Inquiries and Assistance
Phone: (512) 834-9138
Email: CSinfo@tcadcentral.org
Website: 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.

APPENDIX



Downtown Austin via iStock

SECTION 6.06 PROPERTY TAX CODE, APPRAISAL DISTRICT BUDGET AND FINANCING

(a) Each year the Chief Appraiser shall prepare a adopted 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 15th. 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 adopted 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 10th day before the hearing. The board shall complete its hearings, make any amendments to the adopted 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 30th day before the date the board acts on it.

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

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

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

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

(h) If a newly formed taxing unit or a taxing unit that did not impose taxes in the preceding year imposes taxes in any tax year, that unit is allocated a portion of the amount budgeted to operate the district as if it had imposed taxes in the preceding year, except that the amount of taxes the unit imposes in the current year is used to calculate its allocation. Before the amount of taxes to be imposed for the current year is known, the allocation may be based on an estimate to which the district board of directors and the governing body of the unit agree, and the payments made after that amount is know 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 adopted budget for the fiscal year as provided by Subsection (a) of this section before the 15th 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 15th 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 150th 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 10th 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 adopted budget. The summary must set out as separate items:

(1) The total amount of the adopted 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 adopted budget.

(c) The notice must state that the appraisal district is supported solely by payments form 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 adopted 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 adopted 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.

Accounting Basis and Controls

Accounting Basis

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

The government-wide financial statements report on all the 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.

Financial Policies & Procedures

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.

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.

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.

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GLOSSARY



Texas State Capitol via Pixabay

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.

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.

Annual Comprehensive Financial Report (ACFR)— 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.

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.

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.

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.