

# Travis County

## Fiscal Year 2018 Budget Summary

### Volume I:

### Budget Overview



Travis County  
Planning and Budget Office



Main Administration Building



Commissioners Courtroom



Reimers Observatory



Historic Federal Courthouse



Medical Examiner's Facility



Hamilton Pool Preserve

# TRAVIS COUNTY ADOPTED BUDGET FOR FISCAL YEAR 2018

This budget will raise more revenue from property taxes than last year's budget by an amount of \$29,594,526 which is a 4.93 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$14,989,900.

## Record Vote of Commissioners Court

Sarah Eckhardt	(In favor of budget)
Jeffrey W. Travillion, Sr.	(In favor of budget)
Brigid Shea	(In favor of budget)
Gerald Daugherty	(In favor of budget)
Margaret J. Gómez	(In favor of budget)

## Property Tax Rates and Financial Information:

### Travis County Property Tax Rate for 2017 Fiscal Year

Property tax rate: \$.3838 per \$100 valuation

### Travis County Property Tax Rates for 2018 Fiscal Year

Property tax rate: \$.3690 per \$100 valuation

Effective tax rate: \$.3568 per \$100 valuation

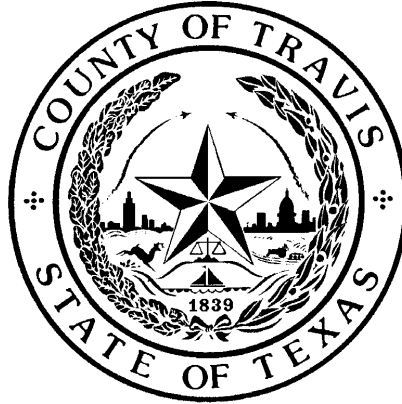
Effective maintenance and operations tax rate: \$.2994 per \$100 valuation

Rollback tax rate: \$.3780 per \$100 valuation

Debt rate: \$.0547 per \$100 valuation

Total Debt Obligations: \$684,939,742

# **TRAVIS COUNTY ADOPTED BUDGET**



**FISCAL YEAR 2018  
October 1, 2017 – September 30, 2018**

## **COMMISSIONERS COURT**

**Sarah Eckhardt  
County Judge**

**Jeffrey W. Travillion, Sr.  
Commissioner, Precinct 1**

**Gerald Daugherty  
Commissioner, Precinct 3**

**Brigid Shea  
Commissioner, Precinct 2**

**Margaret J. Gómez  
Commissioner, Precinct 4**

**Prepared by the Planning and Budget Office  
Revenue Forecast Developed by the Auditor's Office**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Travis County**

**Texas**

For the Fiscal Year Beginning

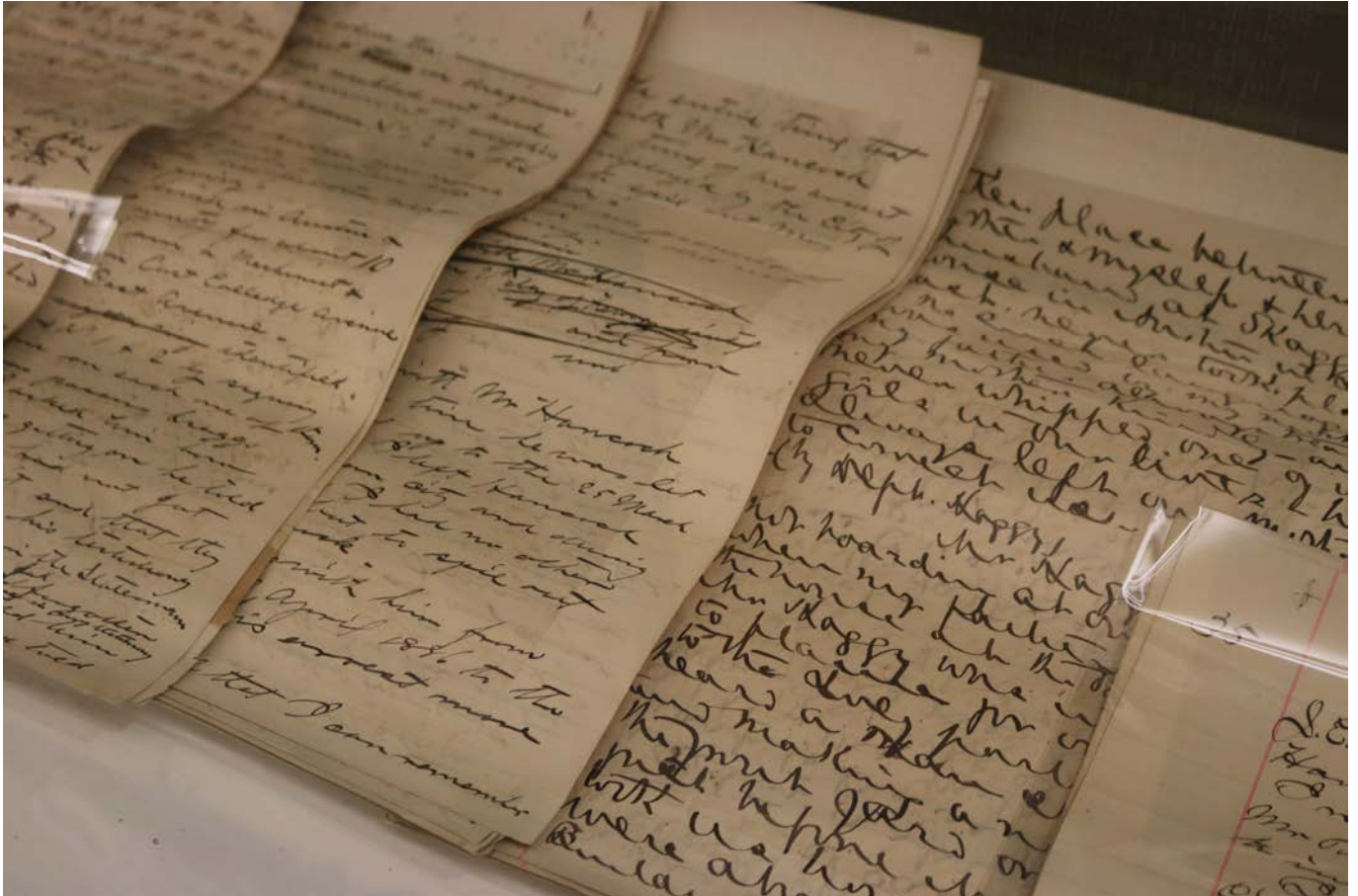
**October 1, 2016**

Executive Director



# FISCAL YEAR 2018 ADOPTED BUDGET

## VOLUME I – BUDGET OVERVIEW



These are documents relating to the “servant girl murders” that occurred from 1884-1885, from the District Clerk collection at the Travis County Archives. The documents were on display for the first time at Travis County History Day 2017.

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107 County Treasurer	8
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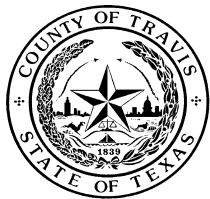


**Offices and Departments by Name:**

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County Auditor	106
County Clerk	120
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County Commissioner, Precinct 2	103
County Commissioner, Precinct 3	104
County Commissioner, Precinct 4	105
County Judge	101
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Pretrial Services	142
Probate Court	125
Purchasing	115
Sheriff	137
Tax Assessor - Collector	108
Transportation & Natural Resources (TNR)	149
Veterans Services	116

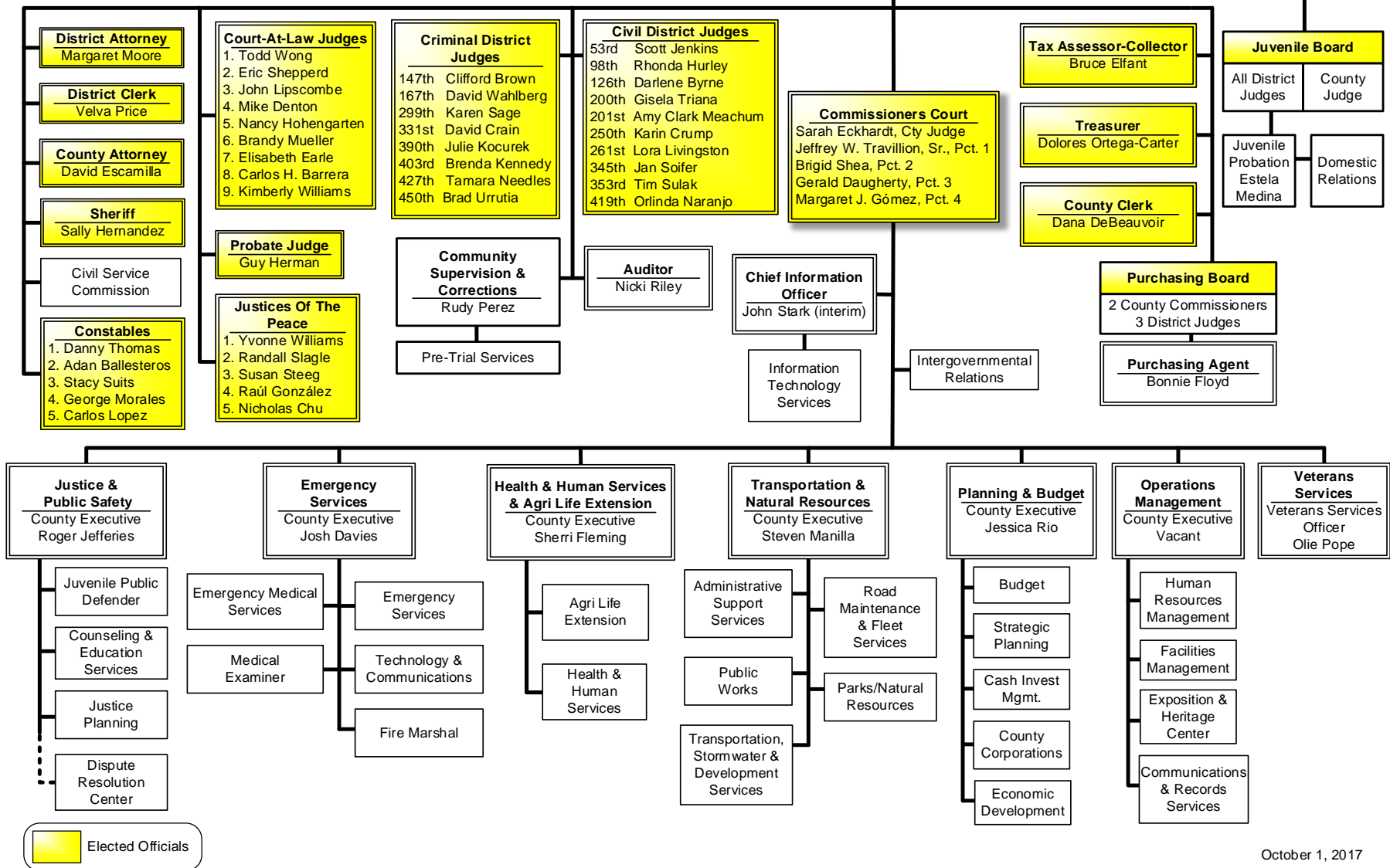
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No.	Name
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102	County Commissioner, Precinct 1
103	County Commissioner, Precinct 2
104	County Commissioner, Precinct 3
105	County Commissioner, Precinct 4
106	County Auditor
107	County Treasurer
108	Tax Assessor - Collector
109	Planning and Budget
110	General Administration
111	Human Resources Management
112	Information Technology Services (ITS)
114	Facilities Management Department
115	Purchasing
116	Veterans Services
117	Historical Commission
119	County Attorney
120	County Clerk
121	District Clerk
122	Civil Courts
123	District Attorney
124	Criminal Courts
125	Probate Court
126	Justice of the Peace, Precinct 1
127	Justice of the Peace, Precinct 2
128	Justice of the Peace, Precinct 3
129	Justice of the Peace, Precinct 4
130	Justice of the Peace, Precinct 5
131	Constable, Precinct 1
132	Constable, Precinct 2
133	Constable, Precinct 3
134	Constable, Precinct 4
135	Constable, Precinct 5
136	Dispute Resolution Center
137	Sheriff
138	Medical Examiner
139	Community Supervision and Corrections
140	Counseling and Education Services
142	Pretrial Services
143	Juvenile Public Defender
145	Juvenile Probation
147	Emergency Services
149	Transportation & Natural Resources (TNR)
154	Civil Service Commission
155	Justice Planning
157	Communications and Records Services
158	Health & Human Services & Agri Life Extension
159	Emergency Medical Services
190	Centralized Computer Services
191	Centralized Rent & Utilities
193	Civil Courts Legally Mandated Fees
194	Criminal Courts Legally Mandated Fees



# TRAVIS COUNTY

## Travis County Residents



# **PLANNING AND BUDGET OFFICE**

## **TRAVIS COUNTY, TEXAS**

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December 19, 2017

To: Travis County Commissioners Court  
Travis County Elected Officials, Appointed Officials, Employees, and Constituents

From: Jessica Rio, County Executive, Planning and Budget  
Travis Gatlin, Budget Director

Re: Fiscal Year 2018 Adopted Budget

### **Introduction**

The Travis County Commissioners Court approved the Fiscal Year 2018 budget on September 26, 2017. The adopted budget is a thoughtful financial plan that provides resources and sets priorities for the County to continue to serve our residents and ensures financial resiliency for the future. The Commissioners Court updated and approved its vision, mission, guiding principles and goals on May 30, 2017. The Guiding Principles provided a foundation for the development of the budget. These principles will continue to guide decision making at the County in the years to come and are as follows:

- Equity, Fairness, and Respect
- Financial Sustainability
- Operational Excellence
- Leaders in Innovation

In light of these principles, the County is working towards continual improvement of its performance measurement as well as its transparency to demonstrate the results of County government.

### **Economic Environment**

Travis County continues to be one of the fastest growing areas in the country. For several years, Austin and the surrounding area have ranked highly on national lists for job growth, migration, entrepreneurship, and overall economic performance. Austin is number one on the 2017 US News and World Report “Best Places to Live in the US” list, which cites the metro area’s strong job market, high quality of life, cost of living, and overall desirability. Travis County is a desirable location for both individuals and businesses. The regional economy is bolstered by a workforce that is younger and more educated than the national average. Despite the challenges associated with rapid population increases, particularly transportation issues and housing affordability, the sustained strength of economic indicators in Travis County gives the region an advantage in confronting any future difficulties that may arise.

### **Budget Development**

The FY 2018 budget process began with uncertainty due to reductions in grant funding from the Governor’s Office and the possibility of further reductions, potential limitations by the State for

key local government resources, as well as new unfunded mandates from the 85th Legislature. The Commissioners Court approves budget guidelines each year to give guidance to offices and departments about the budget process and to provide the budget office specific direction regarding budget priorities and the tax rate. To provide maximum flexibility to the Commissioners Court in preparing for these potential challenges, Travis County offices and departments worked together to submit reduction proposals, as outlined in the guidelines, that ultimately were not implemented. Such reductions would have resulted in service level reductions at a time when the area is experiencing rapid growth and increased needs. Nevertheless, elected officials, County managers, and department heads worked to prioritize internal resources to meet many new needs.

Offices and departments continue working on improved performance measurement and exploring data-driven solutions for many of the challenges facing our growing community. This effort has advanced with the implementation of the Budget and Planning Module (SBP) within the County's financial system (SAP). The SBP performance management solution will be the foundation for making this possible by providing an automated process for reporting planned and actual performance metrics and how these results are connected to the mission and goals of the offices, departments and the County. The system will also provide a central information repository of performance data for reporting and analysis of program performance objectives and results. Additional enhancement will be implemented over time.

### **Funding Priorities**

This budget includes funding for Commissioners Court priorities, including the new 459th Civil District Court, funding for review of DNA evidence impacted by the closure of the Austin Police Department Crime Lab, and the continuation of key longstanding justice programs that were terminated by the Office of the Governor in January. These former grant programs serve veterans, victims of family violence, juveniles and families. Funding is also included for new enhancements in the community, such as the re-opening of Arkansas Bend Park, which is being renovated with 2011 voter-approved bonds. Identified cost drivers are also funded, including increased support for the Balcones Canyonlands Preservation, additional General Fund support for the Road & Bridge Program, and resources are included for interlocal agreements, inmate-associated costs, and mandated indigent attorney fees.

Resources for anticipated employee and retiree health cost increases along with other benefit requirements were included in the development of the FY 2018 Budget Guidelines. Due to the uncertainty prior to the 85<sup>th</sup> Legislature and its potential impact on County operations, funding for compensation increases were not included in our initial planning parameters. However, as impact of the 85<sup>th</sup> Legislature and anticipated revenue for FY 2018 became clearer, the Commissioners Court asked the budget office to include funding for compensation this summer, after an employee public hearing. Prioritizing our workforce ensures that Travis County can hire and retain quality personnel.

## **Property Tax Rate**

Commissioners Court has strived to adequately fund programs and services that are constitutionally or statutorily mandated or serve the most vulnerable of our neighbors. Commissioners Court has accomplished this goal through a managed tax policy approach, making small adjustments to the property tax rate over time, with modest increases above the effective property tax rate.

The property tax rate used to balance the FY 2018 Adopted Budget is based on certified values as of January 1, 2017, as provided by the Travis Central Appraisal District (TCAD). The Chief Appraiser has certified that the total taxable property value will increase from \$155.1 billion certified last year to \$171.0 billion estimated for FY 2018. New property value is estimated at \$4.1 billion. This amount represents new value that has not before been on the tax rolls. This new value provides additional property tax revenue that can be used to help cover the increased cost of maintenance and operations and lowers the debt service rate needed to fund required debt service.

The budget is balanced at a proposed tax rate of 36.90 cents per \$100 of taxable value. This is comprised of a maintenance and operations tax rate of 31.43 cents per \$100 taxable value and a debt service tax rate of 5.47 cents per \$100 taxable value. This tax rate is 3.42 percent over the effective tax rate and is 1.48 cents (3.86 percent) less than the current tax rate of 38.38 cents. The average taxable value of all Travis County homesteads is expected to increase 7.02 percent, from \$285,152 to an estimated \$305,173. Based on the tax rate of 36.90 cents per \$100 of taxable value, the average taxable homestead's County property taxes for FY 2018 will increase an estimated \$31.68 or \$2.64 per month over the FY 2017 amount of \$1,094, representing increase of 2.89 percent.

The Adopted Budget for All Funds in FY 2018 totals \$1.04 billion and is 3.25 percent more than the FY 2017 Adopted Budget. It includes \$749.1 million in the General Fund, which increased by 6.85 percent over the prior year (including the beginning fund balance).

## **Concluding Thoughts**

This budget is a sound fiscal plan that places value on the issues of efficiency, effectiveness, affordability, and fairness. The budget meets identified cost drivers, funds priorities of the Commissioners Court, and provides additional flexibility to handle external uncertainty at the state and federal level. Additionally, the budget demonstrates a strong commitment to the County's workforce who provide core services directly to our community.

PBO appreciates the collaboration and creativity shown by elected officials, appointed officials, department heads, and staff during this budget cycle. We also want to recognize the Planning and Budget staff and the County Auditor's Office for their efforts in developing the Adopted Budget. The FY 2018 Adopted Budget is available on the Travis County website, <https://www.traviscountytexas.gov/planning-budget>. Additional copies are available in the Planning and Budget Office at 700 Lavaca Street, Suite 1560.



## SECTION I – BUDGET OVERVIEW

### TRAVIS COUNTY VISION, MISSION STATEMENT, GUIDING PRINCIPLES AND GOALS

#### Vision:

Travis County is an innovative, vibrant community that preserves diverse cultural heritage and natural resources.

#### Mission Statement:

Effectively, efficiently, and equitably provide justice, health and safety services to improve the quality of life for the people of Travis County.

#### Guiding Principles:

- Equity, Fairness, and Respect
- Financial Sustainability
- Operational Excellence
- Leaders in Innovation

#### Goals:

- Promote community resilience in daily living and in times of emergency
- Promote the well-being of our residents through social, economic, and health and safety initiatives
- Ensure the public safety and peaceful resolution of conflicts through the justice system and other public processes
- Preserve and protect our environment and natural resources through responsible land stewardship
- Empower the public through civic engagement and collaboration
- Foster transportation mobility and accessibility

## TRAVIS COUNTY COMMISSIONERS COURT



County Judge  
Sarah Eckhardt



Commissioner  
Precinct 1  
Jeffrey W. Travillion, Sr.



Commissioner  
Precinct 2  
Brigid Shea



Commissioner  
Precinct 3  
Gerald Daugherty

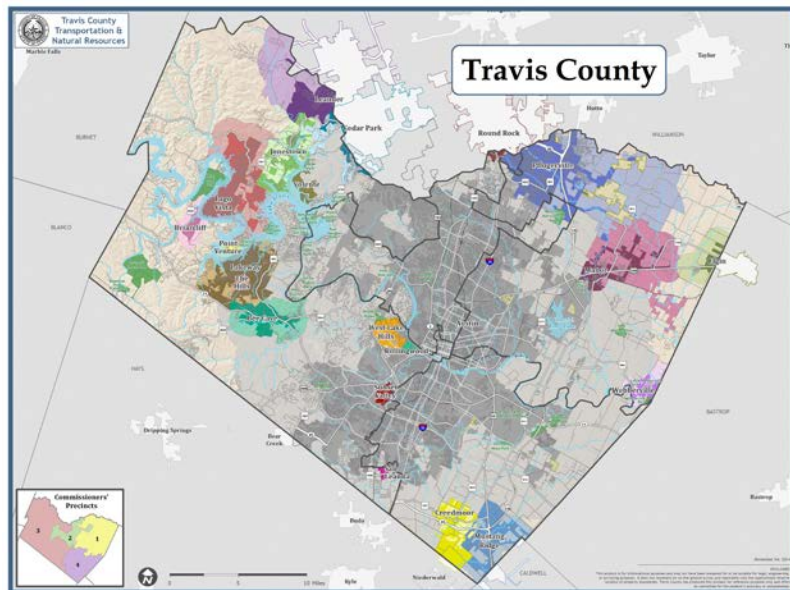


Commissioner  
Precinct 4  
Margaret J. Gómez

## STRUCTURE AND ROLE OF TEXAS COUNTY GOVERNMENT

Texas county government focuses primarily on the judicial system, health and social service delivery, law enforcement and corrections, and upkeep of county maintained roads. In contrast to other parts of the country, Texas counties seldom have responsibility for schools, water and sewer systems, electric utilities, and commercial airports. County governments in Texas have no ordinance-making powers other than those explicitly granted by state legislative action.

The state's 254 counties have similar organizational features: a governing body (the Commissioners Court) consisting of one member elected countywide (the County Judge) and four Commissioners elected from geographically unique precincts. The County Judge is so named because he or she often has actual judicial responsibility. However, in urban counties, the County Judge is primarily an executive and administrator, in addition to serving as the presiding officer of the Commissioners Court. Other elected officials within the county system are the County and District



Clerks, the County Tax Assessor-Collector, the County Sheriff, a District and/or County Attorney, the County Treasurer, and one or more Constables. All Judges (state District Judges, County Court at Law Judges, Justices of the Peace, and, in some counties, Probate Judges) are also elected. The state District Judges in each county select an Auditor, who serves as the County's financial officer.

The Commissioners Court serves as both the legislative and executive branch of county government, and exercises budgetary authority over County offices and departments, including those headed by other elected officials. The high number of elected officials, including many with judicial authority, creates an organizational structure unlike more familiar public sector designs, which usually contain a chief executive or chief operating officer and a governing body that focuses on broad policy matters.

County services in Texas are financed primarily by an ad valorem tax on real property and business inventory and an array of fees, fines, service charges, and state payments. The County Commissioners Court sets the property tax rate annually, after holding public hearings required by law. Most of the other revenue sources are established by state law and may be changed only through legislative action.

The appraisal process for real property in Travis County is completed by a separate and independent entity called the Travis Central Appraisal District (TCAD). TCAD is governed by a Board of Directors and is primarily responsible for developing an annual appraisal roll for use by taxing units in Travis County for imposing ad valorem taxes on property within the jurisdiction. The agency is audited annually, both on a financial and performance basis. The financial audit is conducted by independent auditors and the performance audit is conducted by the state Comptroller's Property Tax Assistance Division (Travis Central Appraisal District, 2017).

## TRAVIS COUNTY PROFILE

Travis County is located in Central Texas, 150 miles inland from the Gulf of Mexico, and 75 miles northeast of San Antonio. The City of Austin is the state capital and the county seat. Travis County is comprised of 990 square miles of rolling hill country to the west and clay soil prairie to the east. The County is bisected by the Colorado River and the Highland Lakes reservoir system which runs generally northwest to southeast. Travis County is situated on the eastern edge of the Edwards Plateau, and is divided from north to south by the Balcones Escarpment. The climate of Travis County is subtropical, with an average low temperature in January of 38 degrees Fahrenheit and an average high in July of 96 degrees Fahrenheit. The average yearly rainfall is 32 inches, and the growing season is 270 days (Texas State Historical Association Handbook of Texas, 2016).

The information on the following page provides a high level comparison of Travis County to the neighboring counties as well as the larger urban counties in Texas.

## COUNTY COMPARISONS

Population (2016 Census Estimate)		FY 2018 General Fund Budget	
Hays County	204,470	Hays County	\$82,304,232
Williamson County	528,718	Williamson County	\$191,598,091
<b>Travis County</b>	<b>1,199,323</b>	Tarrant County	\$530,797,197
Bexar County	1,928,680	Bexar County	\$531,105,853
Tarrant County	2,016,872	Dallas County	\$581,531,620
Dallas County	2,574,984	<b>Travis County</b>	<b>\$749,062,401</b>
Harris County	4,589,928	Harris County	\$2,687,324,323

Property Tax Rate FY 2018	Per \$100 Assessed Value	Land Area	Square Miles
Dallas County	\$0.243100	Hays County	678.00
Tarrant County	\$0.244000	Tarrant County	863.60
Bexar County	\$0.304097	Dallas County	871.30
<b>Travis County</b>	<b>\$0.369000</b>	<b>Travis County</b>	<b>990.20</b>
Harris County	\$0.418010	Williamson County	1,118.30
Hays County	\$0.445000	Bexar County	1,239.80
Williamson County	\$0.466529	Harris County	1,703.50

The City of Austin is the largest municipality in Travis County. Other cities and towns within Travis County’s boundaries include Barton Creek, Bee Cave, Briarcliff, Creedmoor, Garfield, Hornsby Bend, Hudson Bend, Jonestown, Lago Vista, Lakeway, Lost Creek, Manchaca, Manor, Mustang Ridge, Pflugerville, Point Venture, Rollingwood, San Leanna, Shady Hollow, Sunset Valley, The Hills, Volente, Webberville, Wells Branch, West Lake Hills, and Windemere. These municipalities are responsible for services such as water, energy, infrastructure, economic development, libraries, parks, health, and public safety.

Travis County is the home of the state’s flagship university, the University of Texas at Austin, as well as other institutions of higher education, such as St. Edward’s University and Austin Community College. The top County ad valorem taxpayers in 2017 include property management groups, high tech companies, and a supermarket chain. The largest employers include local, state, and federal government, an institution of higher education, high tech companies, healthcare companies, and a supermarket chain.

Table 1  
Travis County Top Ten Ad Valorem Taxpayers & Employers, 2017

	<b>Ad Valorem Taxpayers</b>	<b>Employers</b>
1	Samsung Austin Semiconductor	State of Texas
2	CSHV Properties	University of Texas at Austin
3	Columbia/St. David's Healthcare System, LP	City of Austin
4	Parkway Properties	HEB Grocery Co.
5	Apple, Inc.	Federal Government
6	Finley Company	Dell, Inc.
7	HEB Grocery Company LP	Austin Independent School District
8	IMT Capital II Riata LP	Seton Healthcare Family
9	G&I VII Barton Skway LP	Wal-Mart Stores, Inc.
10	7171 SW Parkway Associates LP	St. David's Healthcare

## ECONOMIC INDICATORS

Travis County continues to experience strong economic growth. The overall tax base has increased by double digits each of the last several years. Unemployment in the region continues to remain low. The US economy continues to grow as well. Recent assessments by the International Monetary Fund (IMF) and the Organization for Economic Cooperation and Development (OECD) project a tentatively positive outlook for the US economy, balanced with continued uncertainty resulting from this year's change in national political leadership. In its most recent report, the IMF cut its 2018 forecast for US economic growth by 0.2 percent due to changing policy expectations; earlier in the year the IMF's forecast assumed tax cut legislation and a related fiscal stimulus, but as of October the IMF no longer anticipated such a policy change. However, the US Senate and House of Representatives each recently passed major tax policy legislation that would likely alter the IMF's forecast once again. While the bill's corporate tax rate deduction may positively influence growth estimates, its provisions affecting individuals are unlikely to improve the assessment that the country's overall economic model does not successfully generate "broadly shared income growth" (2017 Article IV Consultation with the United States of America - Concluding Statement of the IMF Mission).

On the global level, the OECD reports that the economy is growing at its fastest pace since 2010. While encouraging, this improvement is still modest compared to past economic recoveries, and is dependent on policy action that has provided stimulus for the short term but is not certain to continue (OECD Economic Outlook: General Assessment of the Macroeconomic Situation). Furthermore, continued stagnation of productivity and wages is preventing more robust and inclusive growth (OECD Economic Outlook, November 2017).



Nevertheless, economic indicators for Texas and Travis County appear strong. In a year that saw a significant downturn in the energy sector, the Texas and Travis County economies proved to be resilient. The region's continued growth and increasingly diversified economy indicate Travis County would be able to withstand most economic challenges. Still, changes in US economic and foreign policy, as well as state laws passed during the 85th Legislative Session and 85th Legislature, First Called Session (special session) could affect the County in significant ways.

### **ON THE NATIONAL FRONT**

According to the US Bureau of Economic Analysis (BEA), real GDP increased 3.3 percent in the third quarter of 2017. This growth was a product of increased consumer spending, inventory investment, business investment, and exports, as well as decreased imports. At the same time, a limiting factor to GDP growth was a decline in housing investment. In its August 2017 Budget and Economic Outlook report, the

Congressional Budget Office (CBO) stated in fiscal year 2016, the federal budget deficit had increased relative to national economic output for the first time since 2009. CBO's projections include a growing federal deficit, modest gains in revenue collections, and modest economic growth rates similar to what the US has experienced since 2009 for the near future.

Recently passed tax legislation is likely to have a significant impact on both the federal debt and individual wealth if signed into law. The U.S. Congress Joint Committee on Taxation estimates the bill would add a net \$1 trillion to the deficit over the next ten years while at the same time raising taxes on families earning less than \$75,000. An analysis by the nonpartisan Tax Policy Center found the Senate bill would boost US gross domestic product (GDP) by just 0.7 percent in 2018.

Currently the national unemployment rate is 4.1 percent and has remained at or below 5.0 percent for over a year (US Bureau of Labor Statistics). As of October, 1.6 million Americans have been jobless for 27 weeks or longer, and the labor force participation rate is 62.7 percent. In September the US Census Bureau reported the median household income had risen by 3.2 percent between 2015 and 2016. There were also 2.5 million fewer people living in poverty in 2016 than in 2015, for a national poverty rate of 12.7 percent, or 40.6 million people.

### **THE TEXAS ECONOMY AND LONG-TERM CHALLENGES**

According to the BEA, real GDP in Texas grew 6.2 percent in the second quarter of 2017, one of the highest growth rates in the nation. So far in 2017, employment in the state has grown at an annual rate of 2.7 percent, according to the Federal Reserve Bank of Dallas, with an overall

"Although the economy and the jobs market are generally quite strong, real GDP growth has been disappointingly slow during this expansion relative to earlier decades."

Janet Yellen  
Chair, Federal Reserve Bank  
November 29, 2017

growth rate of 2.6 percent projected for the year. The current state unemployment rate is 3.9 percent – the lowest rate since the measure began being recorded in 1976.

Concerns about housing affordability throughout the state are likely to persist, as home prices continue to rise more quickly than wages (Texas A&M University Real Estate Center). Data indicates a shortage of houses priced below \$300,000, but a recent expansion of home sales nonetheless. Currently the median price of a home in Texas is \$225,970 (TAMU).

On August 25, 2017, Hurricane Harvey, a Category 4 hurricane, made landfall on the Texas coast. The storm caused heavy damage along the Texas coast and greatly affected Houston and the surrounding areas. Although Travis County did not experience storm damage, emergency services were deployed to help affected areas. A mega shelter was established in Travis County to aid those displaced by Hurricane Harvey.

Immediately following the storm, Texas experienced a temporary consumer induced fuel

“The impact from Hurricane Harvey was both temporary and not large enough to offset continued business growth.”

Amy Jordan  
Assistant Economist  
Federal Reserve Bank of Dallas

shortage and a 0.1 percent decline in employment. According to Governor Abbott, the cost of Hurricane Harvey relief could be between \$150 billion and \$180 billion. The state of the Texas economy has remained relatively stable but the effects of the storm will be felt for many years to come.

### **THE TRAVIS COUNTY ECONOMY**

The Austin Metropolitan Statistical Area (MSA) has experienced unparalleled growth in recent years, and signs point towards that trend continuing. Real GDP growth in 2016 was the fastest in the BEA’s Southwest Region at 4.9 percent. The rate of job growth in the

Austin area was 2.2 percent over the last year, and unemployment in Travis County is at 2.5 percent, lower than both the state and national rates. The largest gains in employment for the region were in manufacturing (5.1 percent) and leisure and hospitality (4.9 percent). Jobs in the information sector declined by 4.2 percent, while professional and business services employment experienced no change. The average weekly wages in Travis County are \$1,252.

Housing costs in the Austin metropolitan area continue to surpass those of Dallas, Houston, and San Antonio. According to the TAMU Real Estate Center, the median price of a Travis County home was \$320,000 in 2016, 7.0 percent higher than the median price in the previous year. Last year, just 59.9 percent of homes sold in the Austin area qualified as affordable, slightly less than the national figure (Federal Reserve of Dallas). According to the US Department of Housing and Urban Development, median household income for Travis County is estimated at \$81,400. While there is still work to be done towards affordability for more Travis County residents, the region’s

higher average income levels keep housing more affordable than Dallas, the most expensive of Texas's metro areas.

## LEGISLATIVE OUTLOOK & FINANCIAL CONSIDERATIONS

The Texas Legislature met twice in 2017, once for the regular session, adjourning in May, and again during a special session, called by the Governor Abbot this summer. Of the more than 2,000 bills tracked by Travis County during the 85<sup>th</sup> Regular Session, 264 passed, including Senate Bill (SB) 4, also known as the Sanctuary Cities bill, which was set to go into effect September 1, 2017. Under pro SB 4 scrutiny from the Governor's Office, Travis County lost grant funding in the amount of \$1.5 million for county justice programs. The programs are being continued and many efforts have been made to ensure new funding, including the partnership with the Travis County Stronger Together organization. Through Stronger Together, the people of Travis County raised \$133,000 to help offset the costs to continue these programs.

SB 4 requires corrections administrators to honor all Immigration and Customs Enforcement ("ICE") detainer requests and prohibits county officials and employees from adopting, enforcing, or endorsing policies that oppose the bill's restrictions. The bill imposes penalties such as civil fines, removal from office, and even criminal penalties for noncompliance. There are currently two ongoing lawsuit regarding SB 4: one filed by the State against Travis County, and others, in Federal District Court in Austin (the Austin Lawsuit) and one filed by local entities, including Travis County, against the State and others in Federal District Court in San Antonio (the San Antonio Lawsuit).

Here is the background on the Austin Lawsuit: immediately after the Governor signed the bill, the State of Texas filed a preemptive suit in federal court in Austin against Travis County, the City of Austin, officials of both entities, and Mexican American Legal Defense and Education Fund (MALDEF) seeking to have the new law declared constitutional. On June 29, 2017, US District Judge Sam Sparks held a hearing in Austin on the jurisdictional issues and dismissed the State's case. The State has appealed to the Fifth Circuit and that appeal is pending.

Here is the background on the San Antonio Lawsuit: soon after the State filed the Austin lawsuit, the City of El Cenizo, Maverick County, and several of their officials filed suit in federal court in San Antonio, alleging that SB 4 violates the US Constitution. El Paso County filed its own lawsuit in Federal District Court in San Antonio shortly thereafter, and MALDEF also filed suit in Federal District Court in San Antonio on behalf of the City of San Antonio and other entities. All three lawsuits filed in San Antonio were consolidated,

On June 26, 2017, San Antonio Federal District Judge Orlando Garcia held a hearing regarding the local entities' request for preliminary injunction ("PI") attempting to stop SB 4 from taking effect. The City of Austin, Travis County, the Cities of Dallas and Houston, and other entities were allowed to intervene in the consolidated lawsuit and allowed to participate in the hearing.

On August 31, 2017, Judge Garcia granted, in part, the PI, halting the September 1 effective date of much of SB 4. The State appealed. On September 25, 2017, the 5th U.S. Circuit Court of Appeals reversed some of Judge Garcia's rulings. The Fifth Circuit's decision allows Texas to enforce the detainer provision of SB 4, pending further rulings on the merits. The Travis County Sheriff's Office will honor all detainers from US Immigrations and Customs Enforcements at this time consistent with SB4 and the Fifth Circuit's rulings.

Other bills tracked by the County during the Regular Session spanned the areas of Justice Planning, Transportation, Natural Resources, Emergency Services, and Elections. Bills of note include:

- SB 1849, also known as the Sandra Bland Act, relating to training and earlier identification of suicidal/mental health issues in public encounters and in jails.
- SB 42, also known as Judge Julie Kocurek Judicial and Courthouse Security Act of 2017, creates county level judicial security committees to establish adequate safety and security policies and procedures for the municipal courts, as well as to make recommendations to the Commissioners Court.
- HB 337, relating to continuity of treatment for those released from jail, and hastening the reinstatement of Medicaid and Social Security Income benefits upon release.
- SB 1913/HB 351, overhauling how fines, fees, and costs are imposed on indigent defendants for low-level offenses, allowing courts to impose community service instead of fines.
- SB 1383, relating to the operation of vehicles transporting fluid milk and authorizing a fee. This reduces the County's authority to prohibit overweight trucks on county roads.

The Legislature appropriated funding for behavioral health items, including: \$62.6 million in All Funds for the biennium to address current and projected mental health services waitlists for children and adults, \$69.0 million in General Revenue in contingency funding for several bills that would provide grants to community entities for behavioral health services and expand access to peer supports for individuals with mental illness, and \$10.3 million to increase maximum security forensic bed capacity. Funding of \$6.6 billion in All Funds is also provided for the incarceration, probation, and parole of adult offenders in the Texas Department of Criminal Justice, which includes housing, security, classification, food and necessities, healthcare, and treatment services. This amount includes an All Funds decrease of \$285.4 million for the 2018–2019 biennium. Additionally, the Legislature passed an extension of the Texas Emissions Reduction Plan (TERP) but simultaneously cut appropriations by \$80 million over the course of the biennium. Governor Abbott also vetoed all Low Income Repair Assistance, Retrofit, and Accelerated Vehicle Retirement Program and Local Initiatives Projects (LIRAP/LIP) funding for fiscal years 2018-2019, including \$2.4 million that would have funded Travis County programs.

The special session began Tuesday, July 18, 2017. The Governor's proclamation included 20 additional issues to the special session call which were considered upon successful movement of the Sunset Legislation. The Planning and Budget Office monitored relevant legislation during the

special session including property tax reform, revenue caps, and preemption of local governments. No legislation concerning these topics was passed during the special session.

In the period in between legislative sessions, the House speaker and lieutenant governor typically direct committees of the House and Senate, respectively, to research a list of policy issues in advance of the following session. Travis County has submitted Recommended Interim Study Topics to the legislative delegation – elected officials who represent Travis County in the Texas Legislature – in the areas of Emergency Response/Disaster Preparedness, Civil and Criminal Justice System, and State and Local Economic Competitiveness.

- Examine how emergency response activities are organized and coordinated at the city, county and regional level. Explore ways to improve efficiencies and manage costs while protecting public safety.
- Study ways to improve consumer information and education about the National Flood Insurance Program.
- Monitor implementation of the Sandra Bland Act (SB 1849, 85R) and its fiscal impact on local governments.
- Examine how parents who have mental health or substance use diagnoses are treated in the Child Protective Services (CPS) system. Identify issues that arise when parents have been legally deemed temporarily incompetent to participate in the CPS process, and explore creative solutions to promote the best interests of the child and the efficient administration of justice in the system.
- Examine the increase in costs to counties for providing legal representation to indigent residents in both civil and criminal cases. Explore a) ways to reduce costs at the local level and b) whether additional state funding is necessary to ensure the delivery of these services.
- Evaluate Texas's competitiveness with other states in recruiting and cultivating industries and small businesses that create “missing middle” jobs, including those that require a lower level of skills.
- Examine the effect of ad valorem tax exemptions for certain groups (e.g., veterans) on local taxpayers, local government revenue and the state's economy.

## UNFUNDED MANDATES

Local governments are frequently in a position to fund new or expanded state mandates with local financial resources, namely property tax revenue. In many instances, there has been a shift in service provision responsibility from state to local governments without a corresponding increase in financial resources appropriated by the state. Six key mandates highlighted by the Texas Association of Counties include: Judicial System support, Indigent Defense, Court-Appointed Attorneys in CPS Cases, County Jail, Adult Probation, and Juvenile Probation. These County mandates have occurred over time and full funding is not provided by the State, resulting in local County resources being required for these programs.

The “Legislative Outlook” section of this document above highlights our continued monitoring of issues which may have corresponding responsibility at the local level. For example, the



decriminalization of truancy and the change in the grand jury selection process during the 84th Legislative Session resulted in an additional expense to the County. Likewise, county offices and departments are still facing additional expenses related to the passing of the Michael Morton Act during the 83rd Legislative Session, which greatly expanded the scope of the discovery process for prosecutors' offices without providing state resources for this additional work.

In an attempt to quantify the added tax burden associated with new legal requirements, PBO annually requests offices and departments provide updated information regarding their mandated and discretionary program functions as part of their budget submissions. PBO has defined a discretionary service as one that is not strictly mandated by state or federal statute and may include support or overhead functions as well as services the County has traditionally provided according to local demand. This may also mean a service level that is not specifically mandated by law. An unfunded mandate is defined as a statute or regulation that requires Travis County offices or departments to perform certain activities or services with no funding provided to fulfill the requirements.

During the 85th Regular Session, PBO worked with Intergovernmental Relations staff and County departments to track legislation that could result in additional unfunded or underfunded mandates. While more than 2,000 bills were analyzed, it is not yet clear which pieces of legislation will have the most financial impact on the County. The Sheriff's Office may require additional operating needs related to the Sandra Bland Act, including additional personnel, training, and screening for earlier identification of suicidal/mental health issues in public encounters and in jails. In anticipation that this and other fiscal burdens will shift to the County, the Adopted Budget includes funds in reserve that may be needed once jail standards related to the act are available, which could result in the need for additional staff or services for compliance. Additional impacts from other legislation are also not yet fully known. Offices and departments often receive more direction regarding new mandates during the summer, before the effective dates of the passed legislation. In addition, with the recently convened special session, more legislation may be filed and considered if the Governor decides to add new issue areas to the call. As new information becomes available, PBO will continue to work with offices and departments to analyze the data to separate the costs of the true unfunded mandates from the costs associated with service level considerations and department and office business process improvement opportunities.

## **BUDGET OVERVIEW**

The FY 2018 Adopted Budget spans a 12-month period from October 1, 2017 through September 30, 2018.

### **THE PLANNING AND BUDGET OFFICE AND COUNTY AUDITOR'S OFFICE**

The Planning and Budget Office (PBO) reports to the Commissioners Court and is charged with preparing an annual expenditure budget that is balanced against the estimated revenue to be received in that year. The County Auditor's Office reports to the state District Judges and is responsible for preparing the estimate of revenues. This separation of duties helps ensure that

the revenue estimate is prepared using objective revenue projection methodologies and is not driven by budgetary needs.

## **BASIS OF BUDGETING AND ACCOUNTING**

Travis County uses the modified accrual basis for governmental funds, which includes the General Fund, as the basis of the County's budgetary practice. Revenue is recognized as soon as it is measurable and available. Revenue is considered to be available when it is collectible within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the County considers revenue to be available if it is collected within 60 days of the end of the current fiscal period. Expenditures are recorded when they are expected to be paid with current available resources. Encumbrances are recognized by governmental funds in the year of commitment since they represent a commitment of funding for goods or services.

## **FINANCIAL AND DEBT POLICIES**

The Commissioners Court has adopted a comprehensive set of financial and debt policies to govern the financial management of the various County funds. These policies were developed to help ensure that the County's financial resources are managed prudently. The County has a longstanding practice of structurally balancing each annual budget to achieve financial stability for constituents and taxpayers. The County's financial policies state that "The County's goal is to only use permanent revenue sources for ongoing, permanent expenses." Likewise, one-time revenue is used for one-time expenditures. The debt and financial policies may be found at [https://www.traviscountytexas.gov/images/planning\\_budget/Docs/policies.pdf](https://www.traviscountytexas.gov/images/planning_budget/Docs/policies.pdf).

## **BUDGET DEVELOPMENT PROCESS**

The purpose of the budget preparation process is to develop an annual financial plan for Travis County that supports the efficient and effective delivery of County services and support functions, and that identifies the resources that provide the funding for those services and functions. The goal of PBO is to provide sufficient and relevant information to the Commissioners Court to allow for informed funding decisions for the upcoming fiscal year.

The budget development process is comprised of several phases, including initial planning and broad policy discussions with the Commissioners Court in early spring. These discussions focus on economic conditions and projected policy and programmatic issues that may impact the budget in the upcoming fiscal year. At the same time, the Planning and Budget Office works to develop target budgets for all County offices and departments. The target budget level represents the prior year adopted budget plus the annualized impact of any approved increased funding, less any one-time expenses, and adjustments for any other appropriate changes and corrections. Once these target budgets are formulated and distributed, the budget development process begins. This year, PBO also held two training sessions on developing and reporting performance measures that were offered to offices and departments at the beginning of the budget process. This effort is discussed in greater detail below.

Offices and departments are required to submit their budgets at or below the defined fiscal year target budget level. PBO reviews each department's target budget submission, budget requests, documented performance measures, and other planning documents identified by the office or department. PBO may also independently identify potential budgetary reductions, if warranted, based on a review of the department's programs and performance measures. The offices and departments then meet with PBO during the early summer to discuss their proposed budgets. Any resulting recommendations for reductions are discussed extensively with the affected office or department prior to consideration for inclusion in the Preliminary Budget. Offices and departments are urged to collaborate with PBO to identify and implement opportunities for savings and efficiencies.

This process culminates in the submission of a Preliminary Budget to the Commissioners Court in late July. The Preliminary Budget serves as a starting point to aid the Commissioners Court in deliberations in August and September. Comprehensive discussion and analysis about each County department and office are provided to the Commissioners Court separately after the initial review period. The analysis includes information about major service areas, an overview of any special revenue and funding, a summarized organizational chart, missions and goals, revenue and budget highlights, and significant changes, as well as workload indicators and performance targets.

After deliberations by Commissioners Court and any amendments, the Court adopts the budget in late September and the new budget year begins on October 1. The budget and budget rules approved annually by the Commissioners Court provide PBO and the County Auditor's Office with an approved financial plan to ensure the County operates within established parameters. The budget also serves as a reference document that provides information on County operations and services, as well as historical data of interest to County residents and taxpayers.

Electronic copies of the Preliminary Budget can be found on the Travis County website at [www.traviscountytx.gov/planning-budget](http://www.traviscountytx.gov/planning-budget). PBO can be contacted by calling (512) 854-9106.

## **PERFORMANCE MANAGEMENT**

The Planning and Budget Office is leading a concerted and purposeful effort to improve performance measurement metrics reported by offices and departments as well as measures and management practices analyzed and reported during the budget process. This is driven by the County's need to ensure programs funded with scarce resources are performing as expected. Continued emphasis on improving the County's performance reporting and moving towards performance budgeting follows the leadership provided by Commissioners Court. As current economic and demographic forces impact Travis County's housing affordability, traffic flows, and income disparities, the Commissioners Court has called on the County's offices and departments to focus on gaining efficiencies and identifying resources within target budgets that can be reprioritized to address pressing needs. PBO is collaboratively working to create a more robust performance management system throughout Travis County and to use this system to make more informed funding recommendations, establish accountability for performance throughout

the County, quantify work performed, help successful programs develop, and increase transparency for the residents of Travis County.

Planning and Budget Analysts have received a performance measurement certification and have rolled out training for County managers and financial staff. Performance measure training sessions include an overview of the importance of measuring for performance, the difference between performance measurement and performance management, and an overview of the types of measures and indicators that have proved useful for public entities to review and report. Offices and departments have made great strides in reporting performance and strategic information this year and in meeting with Planning and Budget Analysts one-on-one to better understand the performance measurement process.

On May 30, the Commissioners Court approved the County's vision, mission, and goals, which will contribute to the thoughtful formulation of budget priorities in coming years. This information has been incorporated into the implementation of the performance management component of SAP's Budget Module (SBP). PBO and the County Auditor's SAP Support Team have worked closely with offices and departments to implement an enhancement to the County's Enterprise Resource Planning (ERP) system that will connect countywide goals and department-specific goals to performance measures. This will allow for better transparency, tracking, and reporting on how the County is meeting its goals. The SBP performance management solution will be the foundation for making this possible by providing an automated process for reporting planned and actual performance metrics and how these results are connected to the mission and goals of the offices, departments and the County. The system will also provide a central information repository of performance data for reporting and analysis of program performance objectives and results. Additional enhancements will be implemented over time.

## FY 2018 BUDGET CALENDAR

May 1, 2017	Travis County offices and departments submitted budget requests
May 30, 2017	Commissioners Court approved assumptions on exemptions and collection rate for effective tax rate calculation
July 8, 2017	Certified tax roll distributed by TCAD
July 24, 2017	Preliminary Budget distributed to Commissioners Court, County Clerk and Auditor
August 10, 2017	Preliminary Budget presented to Commissioners Court
August 10, 2017	Budget hearings held for select budget requests not recommended for funding in the Preliminary Budget.
August 24, 2017	Commissioners Court amended, or "marked-up," the Preliminary Budget prior to finalizing the FY 2018 Proposed Budget
September 19, 2017	1 <sup>st</sup> public hearing held on proposed tax rate
September 22, 2017	2 <sup>nd</sup> public hearing held on proposed tax rate; Proposed Budget filed with Commissioners Court, County Clerk & County Auditor
September 26, 2017	Public hearing held on the Proposed Budget. Budget and tax rate adopted

## BUDGET GUIDELINES

The FY 2018 Budget Guidelines were focused on maintaining Travis County's core mandated services and increasing fiscal levers in the event that there were notable funding challenges in the upcoming fiscal year or beyond. Uncertainty at the state and federal level led to proactive planning to ensure that Travis County would be able to effectively protect County services during times of financial challenge. Departments were asked to include a list of proposed budget reductions in their budget submission in the event that up to five percent of their target budgets were unable to be funded, along with explanations of the implications of such cuts.

Each year, the County's budget process provides offices and departments an opportunity to evaluate and prioritize their programs and reexamine how to efficiently and effectively execute their mission and goals. Likewise, the budget process provides the Commissioners Court with a key tool for providing overarching direction in funding policies and ensuring the mission and goals for Travis County as a whole are being met. The County's budget development process is best served by close collaboration between the Planning and Budget Office and all of the County offices and departments delivering services to Travis County residents.

The Commissioners Court's Budget Guidelines serve to provide:

- Broad policy direction on the ad valorem tax rate and the funding levels for the upcoming fiscal year;
- Criteria to help prioritize resources toward mandated core services and strong performing programs with measurable benefits to residents; and
- More specific guidance and instructions for County offices and departments in the formulation of their budget submissions.

The Fiscal Year 2018 Budget Guidelines may be found in Section III of this document. Highlights of Commissioners Court direction included in the Budget Guidelines are summarized next.

### AD VALOREM TAX RATE

County government is funded primarily by property taxes. Travis County has, for many years, been a leader in providing tax relief to homeowners by continuing its 20 percent general homestead exemption, which targets tax relief to homeowners. Affordability concerns in Austin continue to loom large, and in recent years the Commissioners Court has established tax policies which limit the tax rate impact to County taxpayers that is related to growth of the County's budget. Rather than prescribing a set tax rate or set budget increase, Commissioners Court has directed PBO to employ a property tax rate that provides tax revenue sufficient to pay for budget priorities and cost drivers identified within the budget guidelines. This direction was supplemented this summer to ensure appropriate workforce investments are included while limiting our tax impact to no more than the \$36 estimated at the time of the guidelines.

## BUDGET PRIORITIES

The Planning and Budget Office has annually prepared estimates of known cost drivers that demand careful consideration by the Commissioners Court. The impact of these budget priorities has increased in recent years and shaped the formulation of the Adopted Budget. The Budget Guidelines identified the following cost drivers and budget priorities as prioritized for funding above all other requests and identified needs.

**Debt Service** – The debt service payment is the County’s principal and interest payment on debt that was issued by Commissioners Court in prior years via Voter Approved Bonds or Certificates of Obligation (COs).

**Countywide Cost Drivers** – Countywide workforce investment and cost drivers which include compensation, premium increases for the self-insured employee health plan, and increased costs related to interlocal agreements.

**Program Specific Cost Drivers** – These cost drivers include an increase in the transfer to the Balcones Canyonlands Preservation Fund, increased costs related to indigent defense and the Managed Assigned Counsel program, ongoing tech-related and other approved project operating cost increases, and costs related to the management of inmates in the Sheriff’s Office.

**Departmental Target Budgets** – Departmental target budgets account for \$561.7 million in General Fund resources. These target budgets comprise all of the expenditures associated with the routine, daily operations of the County – from park rangers who patrol county parks to law enforcement personnel who safeguard the unincorporated areas, from corrections officers who supervise inmates to social workers who assist our most vulnerable residents, and from attorneys who work in our justice system to road workers who maintain hundreds of miles of county roads.

## PILOT PROJECTS AND PROGRAMS

With the County’s renewed focus on moderated growth and performance management and reporting, the Budget Guidelines again include opportunities to support innovative programs that can provide improved services, streamlined business practices, and cost reductions. Pilot programs are expected to meet the following criteria.

The program addresses a critical, core Travis County issue not otherwise being addressed or is being addressed but is not realizing the desired results. In addition, the department or office must:

- clearly identify the potential to duplicate or overlap with an existing program and can establish protocols that will isolate the impact of each program on performance outcomes;
- commit to include the PBO Analyst in the implementation process throughout the pilot period;
- establish performance measures that focus on outcomes, but also include input, efficiency and output measures;

- establish performance measures that are meaningful, valid, and can be independently verified;
- commit to take performance management training in consultation with PBO;
- provide periodic status updates to PBO during the pilot period to refine goals and objectives and measure progress; and
- use special project workers (temporary staff) if new staff is needed.

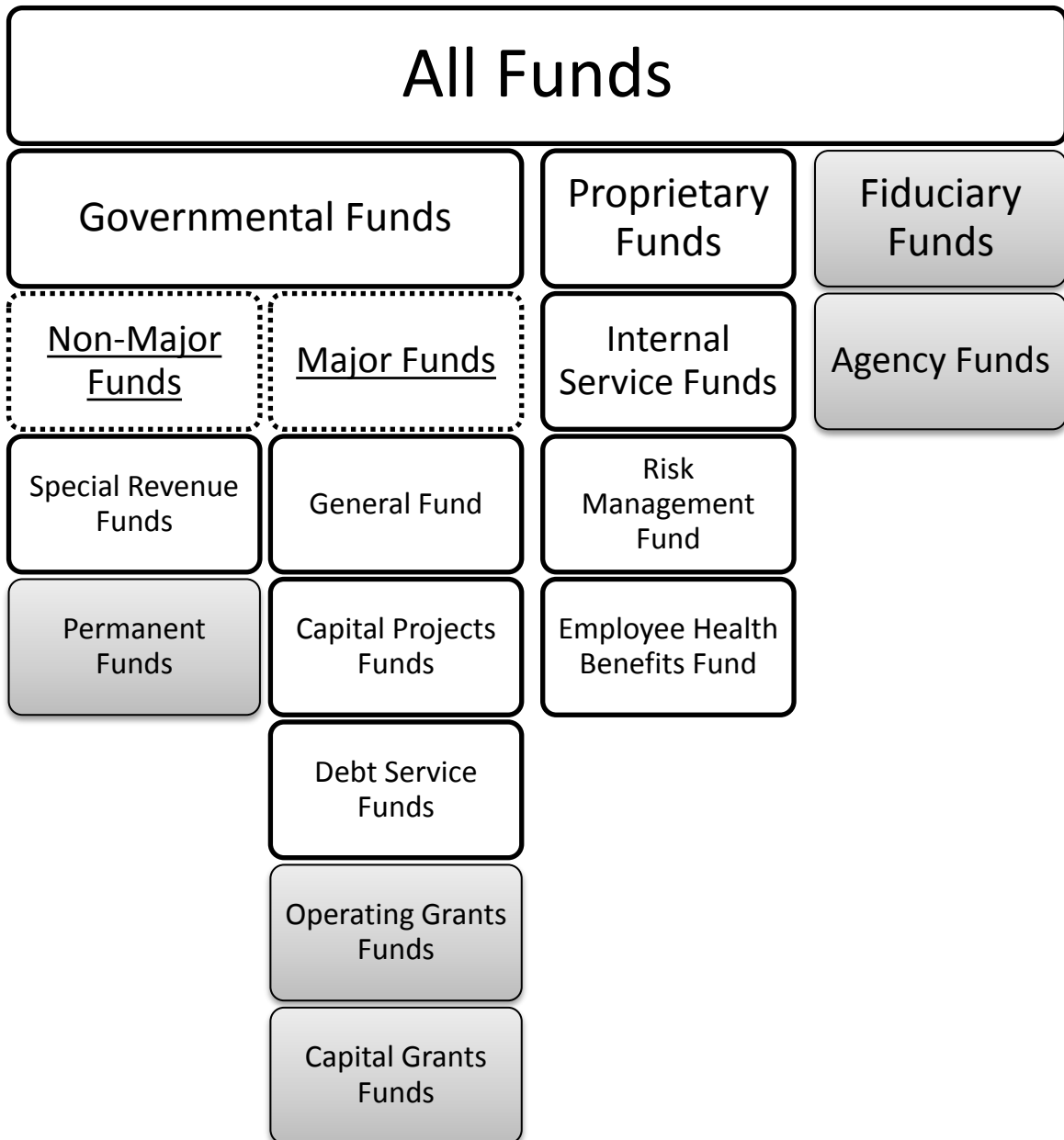
Details on the pilot projects and programs recommended to continue into FY 2018 are contained in the Pilot Programs and Projects section of this document.

## FUND STRUCTURE

The Travis County FY 2018 Adopted Budget includes estimated revenues and expenditures for the General Fund, certain revenue and capital projects funds, internal service funds, and the General Purpose Debt Service Fund. Travis County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements, to ensure the proper segregation of resources, and to maintain proper accountability.

A fund is a group of related accounts used to keep track of specific sources of funding and spending for a particular purpose. In governmental accounting, the major fund categories are Governmental, Proprietary, and Fiduciary Funds. Although Travis County maintains all three fund types, only the Governmental and Proprietary fund types are reflected in this document. Those funds not budgeted by the Planning and Budget Office or reported in the Travis County Adopted Budget can be found in the County Auditor's Statement of Fiduciary Assets and Liabilities in the Comprehensive Annual Financial Report (CAFR). Such funds are shaded in the following chart.

Chart 1  
Organization of Fund Structure





## GOVERNMENTAL FUNDS

Exclusive of Capital Projects Funds, Travis County maintains 64 individual governmental funds (47 of which are budgeted in this document). The General Fund and Special Revenue Funds, including the Road and Bridge Fund, are budgeted and reported in this document.

The **General Fund** is the County's chief operating fund, and is used to account for resources traditionally associated with government that are not required by legal or financial management standards to be accounted for in another fund.

The **Capital Projects Funds** account for financial resources set aside for the acquisition or construction of major capital projects.

The **Debt Service Funds** are used to account for financial resources set aside for the payment of principal and interest on the County's long-term debt obligations.

The **Operating Grants Fund** and **Capital Grants Fund** account for grant and capital grant contributions from other entities that are intended to be used or expended for specific purposes designated by the grantor. These funds are also listed in the CAFR.

**Special Revenue Funds** are used to account for revenues from specific taxes or other earmarked revenue sources that, by law, are designated to finance particular functions or activities of government.

**Permanent Funds** are used to report resources restricted solely to the use of earnings and not principal.

## PROPRIETARY FUND

Travis County's proprietary fund includes two internal service funds.

The **Risk Management Fund** accounts for the activities of the County's self-insurance program for general liability, automobile liability, error and omissions claims and judgments, workers' compensations, and loss from theft and crime.

The **Employee Health Benefits Fund** accounts for the activities of the County's self-insurance program for paying health claims for county employees, retirees, and their dependents who are eligible members of the plan.

## FIDUCIARY FUNDS

Travis County's Fiduciary Funds, which are used to account for resources held for the benefit of parties other than the County itself, are listed in the CAFR.

Table 2  
Departmental Budgeted Fund Relationships Summary

<b>Department Name</b>	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Internal Service Funds</b>
Civil Courts, Civil Cts Legally Mandated Fees	✓	✓	
Civil Service Commission	✓		
Communications & Records Services	✓	✓	
Community Supervision and Corrections	✓		
Constables, Precincts 1-5	✓		
Counseling and Education Services	✓		
County Attorney	✓	✓	
County Auditor	✓		
County Clerk	✓	✓	
County Commissioners, Precincts 1-4	✓		
County Judge	✓		
County Treasurer	✓	✓	
Criminal Courts, Crim. Cts Legally Mandated Fees	✓		
District Attorney	✓	✓	
District Clerk	✓	✓	
Emergency Medical Services	✓		
Emergency Services	✓	✓	
Facilities Management Dpt, Centralized Rent & Utilities	✓	✓	
General Administration	✓		
Health & Human Services and AgriLife Extension	✓	✓	
Historical Commission	✓		
Human Resources Management	✓		✓
Info Technology Svcs, Centralized Computer Svcs	✓		✓
Justices of the Peace, Precincts 1-5	✓	✓	
Justice Planning, Dispute Resolution Center	✓	✓	
Juvenile Probation	✓	✓	
Juvenile Public Defender	✓		
Medical Examiner	✓		
Planning and Budget Office	✓		
Pretrial Services	✓	✓	
Probate Court	✓	✓	
Purchasing Office	✓		
Sheriff	✓	✓	
Tax Assessor-Collector	✓	✓	
Transportation and Natural Resources	✓	✓	
Veterans Services	✓		

## Departmental Budgeted Fund Relationships Detail

Department	Fund	FY 2018 Adopted Budget
Civil Courts	General Fund	8,884,791
	Special Revenue Fund	
	Ct Reporter Service Fd	357,673
Civil Court Legally Mandated Fees	General Fund	5,338,210
Civil Service Commission	General Fund	206,289
Commissioner - Precinct 1	General Fund	419,272
Commissioner - Precinct 2	General Fund	410,192
Commissioner - Precinct 3	General Fund	432,181
Commissioner - Precinct 4	General Fund	421,484
Communications & Records Services	General Fund	5,873,955
	Special Revenue Fund	
	Law Library Fd	828,396
	Records Mgmt and Pres Fd	286,718
	Cts Technology Fd	27,843
	Cnty Clerk Archival Fd	342,402
	Ct Record Pres	254,900
Community Supervision & Corrections	General Fund	590,393
Constable - Precinct 1	General Fund	2,321,914
Constable - Precinct 2	General Fund	3,022,693
Constable - Precinct 3	General Fund	2,683,062
Constable - Precinct 4	General Fund	2,241,837
Constable - Precinct 5	General Fund	5,105,095
Counseling and Education Services	General Fund	3,870,840
County Attorney	General Fund	21,325,548
	Special Revenue Fund	
	Professional Prosecutors Fd	70,000
County Auditor	General Fund	11,965,818
County Clerk	General Fund	17,371,181
	Special Revenue Fund	
	County Clerk Records Mgmt & Preserv Fd	1,788,094
	Elections Contract Fd	1,194,733
	Cnty Clerk Archival Fd	1,474,303
County Judge	General Fund	552,848
County Treasurer	General Fund	914,620
	Special Revenue Fund	
	Unclaimed Property Fd	50,000
Criminal Courts	General Fund	8,216,796
Criminal Court Legally Mandated Fees	General Fund	10,795,530
Debt Service	Special Revenue Fund	
	Consolidated Debt Service	74,902,704
	Debt Service - Taxable	18,587,011
Dispute Resolution Center	Special Revenue Fund	
	Dispute Resolution Center Fd	484,515
District Attorney	General Fund	23,778,768
	Special Revenue Fund	
	Family Protection Fd	55,961
District Clerk	General Fund	9,163,198
	Special Revenue Fund	
	Dist Clerk Records Mgmt and Pres	47,412
	Dist Ct Records Technology Fd	136,361
Emergency Medical Services	General Fund	22,741,780

## Departmental Budgeted Fund Relationships Detail

Department	Fund	FY 2018 Adopted Budget
<b>Emergency Services</b>	General Fund	7,554,406
	Special Revenue Fund	
	Fire Code Fd	408,657
	Capital Area Council of Govts 911 Fees	49
<b>Facilities Management</b>	General Fund	26,053,139
	Special Revenue Fund	
	700 Lavaca Complex	2,466,474
	Tx Exposition and Heritage	1,256,303
	Justice Ct Building Security Fd	38,740
<b>Centralized Rent &amp; Utilities</b>	General Fund	4,280,271
<b>General Administration</b>	General Fund	5,639,960
<b>Health &amp; Human Services &amp; AgriLife Extension</b>	General Fund	38,476,463
	Special Revenue Fund	
	Afterschool Youth Enrichment Services	200,000
	Child Abuse Prevention Fd	27,991
	Health Food Permits Fd	561,725
<b>Historical Commission</b>	General Fund	2,502
<b>Human Resource Management</b>	General Fund	22,786,638
	Internal Service Fund	
	Self Insurance Fd	7,784,338
	Employee Health Benefit Fd	81,692,849
<b>Information Technology Services (ITS)</b>	General Fund	31,853,682
	Internal Service Fund	
	Employee Health Benefit Fd	125,980
<b>Centralized Computer Services</b>	General Fund	2,022,027
	Special Revenue Fund	
	Cts Technology Fd	57,340
<b>Justice of Peace - Precinct 1</b>	General Fund	1,197,484
	Special Revenue Fund	
	Cts Technology Fd	21,332
	Juvenile Case Manager Fd	83,438
	Juvenile Case Manager Program Fund	9,000
	Vital Statistic Pres Fd	1,400
<b>Justice of Peace - Precinct 2</b>	General Fund	2,191,621
	Special Revenue Fund	
	Cts Technology Fd	977
	Juvenile Case Manager Fd	76,122
<b>Justice of Peace - Precinct 3</b>	General Fund	1,647,348
	Special Revenue Fund	
	Cts Technology Fd	140,704
	Juvenile Case Manager Fd	92,394
	Vital Statistic Pres Fd	3,000
<b>Justice of Peace - Precinct 4</b>	General Fund	1,143,411
	Special Revenue Fund	
	Cts Technology Fd	2,814
	Juvenile Case Manager Fd	83,413
	Vital Statistic Pres Fd	600
<b>Justice of Peace - Precinct 5</b>	General Fund	1,190,618
<b>Justice Planning</b>	General Fund	6,221,762
<b>Juvenile Probation</b>	General Fund	40,583,733
	Special Revenue Fund	

## Departmental Budgeted Fund Relationships Detail

Department	Fund	FY 2018 Adopted Budget
<b>Juvenile Probation</b>	Speci Juvenile Justice Alternative Edu Prog Fd	137,894
	Juvenile Fee Fd	448,136
	Juvenile Deferred Prosecution Fd	99,863
	Unclaimed Juvenile Restitution	42,640
	Gardner House Handicraft Fd	4,755
<b>Juvenile Public Defender</b>	General Fund	1,980,245
<b>Medical Examiner</b>	General Fund	6,018,640
<b>Planning and Budget</b>	General Fund	2,765,945
<b>Pretrial Services</b>	General Fund	6,540,941
	Special Revenue Fund	
	Drug Ct Program Fd	131,762
<b>Probate Court</b>	General Fund	2,474,795
	Special Revenue Fund	
	Probate Judiciary Fee Fd	159,421
	Probate Guardianship Fd	115,226
<b>Purchasing &amp; Inventory Management</b>	General Fund	4,716,904
<b>Sheriff's Office</b>	General Fund	175,983,969
	Special Revenue Fund	
	Courthouse Security Fd	420,000
<b>Tax Assessor - Collector</b>	General Fund	11,699,081
	Special Revenue Fund	
	Voter Registration Fd	195,105
<b>Transportation &amp; Natural Resources (TNR)</b>	General Fund	56,500,283
	Special Revenue Fund	
	700 Lavaca Complex	10,060
	Balcones Canyonlands Pres Fd	2,492,553
	Rd and Bridge Fd	18,664,468
	LCRA Parks Cip Fd	216,673
<b>Veterans Services</b>	General Fund	533,498
<b>Reserves</b>	General Fund	118,354,740
	Special Revenue Fund	
	700 Lavaca Complex	1,475,256
	Truancy Civil Court	1,200
	Tx Exposition and Heritage	1,061,291
	Law Library Fd	424,834
	County Clerk Records Mgmt & Preserv Fd	4,967,349
	Records Mgmt and Pres Fd	55,814
	Courthouse Security Fd	189,873
	Ct Reporter Service Fd	66,185
	Balcones Canyonlands Pres Fd	20,605,913
	Unclaimed Property Fd	74
	Probate Judiciary Fee Fd	66,409
	Cts Technology Fd	67,077
	Dist Clerk Records Mgmt and Pres	492,724
	Elections Contract Fd	527,636
	Cnty Clerk Archival Fd	6,693,242
	Drug Ct Program Fd	94,275
	Probate Guardianship Fd	151,092
	Fire Code Fd	655,175
	Juvenile Case Manager Fd	500,792
Dist Ct Records Technology Fd	263,127	

Departmental Budgeted Fund Relationships Detail

Department	Fund	FY 2018 Adopted Budget
<b>Reserves</b>	Speci Ct Record Pres	179,460
	Rd and Bridge Fd	874,107
	Juvenile Case Manager Program Fund	97,351
	Consolidated Debt Service	11,589,380
	Debt Service - Taxable	3,724,982
	LCRA Parks Cip Fd	914,000
	Vital Statistic Pres Fd	30,436
	Justice Ct Building Security Fd	468,284
	LEOSE - Cmns Ct	8,978
	Juvenile Delinquency Prevention Fd	1,051
	Mary Quinlan Park Fd	310,773
	Child Abuse Prevention Fd	6,038
	Health Food Permits Fd	191,393
	Cnty/Dist Ct Technology Fd	191,550
	Civil Courts Facilities Fund	1,731,834
	Internal Service Fund	
	Self Insurance Fd	9,963,007
	Employee Health Benefit Fd	20,640,859

Table 4  
ALL FUNDS SUMMARY  
FISCAL YEAR 2018 ADOPTED BUDGET

	TOTAL ALL FUNDS Memorandum Only	ALL FUNDS EXCEPT INTERNAL SVC FUNDS	INTERNAL SVC FUNDS		GENERAL FUND	ROAD & BRIDGE FUND	DEBT SERVICE FUND	DEBT SERVICE TAXABLE FUND	OTHER FUNDS
			RISK MGMT FUND	HEALTH BENEFIT FUND					
<b>Beginning Balance</b>	\$219,969,915	\$187,735,849	\$11,597,788	\$20,636,278	\$141,162,739	\$3,248,321	\$13,324,688	\$1,899,399	\$28,100,702
<b>Revenues:</b>									
Taxes									
Current	607,427,760	607,427,760			516,278,251		72,988,504	18,161,005	
Delinquent	-244,087	-244,087			-235,480		-7,981	-626	
Penalty & Interest	2,652,922	2,652,922			2,652,922				
Other	206,364	206,364			206,364				
Intergovernmental	16,208,411	16,208,411			15,991,581	72,763			144,067
Charges for services	84,686,192	84,686,192			63,811,702	10,131,680			10,742,810
Fines and forfeitures	4,510,944	4,510,944			866,577	3,594,367			50,000
Investment Income	5,818,339	5,425,507	184,645	208,187	4,610,776	59,598	186,873	32,215	536,045
Miscellaneous	94,743,376	7,163,241	5,964,912	81,615,223	2,577,960	131,846		2,220,000	2,233,435
<b>Total Revenues</b>	<b>\$816,010,221</b>	<b>\$728,037,254</b>	<b>\$6,149,557</b>	<b>\$81,823,410</b>	<b>\$606,760,653</b>	<b>\$13,990,254</b>	<b>\$73,167,396</b>	<b>\$20,412,594</b>	<b>\$13,706,357</b>
<b>Other Financing Sources</b>									
Other (Not Budgeted)	361,307 (1)	361,307							361,307
Sale of Major Assets	300,000	300,000			300,000				
Transfers In	21,228,308	21,228,308			839,009	2,300,000			18,089,299
<b>Total Available</b>	<b>\$1,036,641,443 (2)</b>	<b>\$937,662,718 (3)</b>	<b>\$17,747,345</b>	<b>\$102,459,688</b>	<b>\$749,062,401</b>	<b>\$19,538,575</b>	<b>\$86,492,084</b>	<b>\$22,311,993</b>	<b>\$60,257,665</b>
<b>Expenditures:</b>									
General Government	234,717,067	145,113,900	7,784,338	81,818,829	137,103,041				8,010,859
Justice System	159,431,555	159,431,555			155,870,768				3,560,787
Corrections & Rehabilitation	131,429,507	131,429,507			131,297,745				131,762
Public Safety	87,085,362	87,085,362			86,676,656				408,706
Health & Human Services	62,276,742	62,276,742			61,487,026				789,716
Infrastructure & Environmental	44,946,505	44,946,505			23,779,424	18,664,468			2,502,613
Community & Economic Dev.	15,576,678	15,576,678			14,103,702				1,472,976
General Purpose Reserves	98,393,335	67,789,469	9,963,007	20,640,859	24,374,125 (5)	874,107			42,541,237
Special Purpose Reserves	17,812,950	17,812,950			17,812,950 (5)				
Unallocated Reserves	91,482,027	91,482,027			76,167,665		11,589,380	3,724,982	
Debt Service	71,440,000	71,440,000					53,950,000	17,490,000	
Interest	22,049,715	22,049,715					20,952,704	1,097,011	
<b>Total Expenditures</b>	<b>\$1,036,641,443</b>	<b>\$916,434,410</b>	<b>\$17,747,345</b>	<b>\$102,459,688</b>	<b>\$728,673,102</b>	<b>\$19,538,575</b>	<b>\$86,492,084</b>	<b>\$22,311,993</b>	<b>\$59,418,656</b>
<b>Other Financing Uses</b>									
Transfers Out	21,228,308 (4)	21,228,308			20,389,299				839,009 (4)
<b>Total Expenditures and Other Uses</b>	<b>\$1,036,641,443 (2)</b>	<b>\$937,662,718 (3)</b>	<b>\$17,747,345</b>	<b>\$102,459,688</b>	<b>\$749,062,401</b>	<b>\$19,538,575</b>	<b>\$86,492,084</b>	<b>\$22,311,993</b>	<b>\$60,257,665</b>
<b>Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Note 1: This total consists of transfers of \$336,307 from County Corporations and \$25,000 from CAPSO to the General Fund.

Note 2: Total transfers in and total transfers out are excluded from this number to prevent double counting.

Note 3: Total transfers in and total transfers out are included in this number.

Note 4: This total includes non-budgeted transfers out of \$336,307 from County Corporations and \$25,000 from CAPSO to the General Fund.

Note 5: General and Special Purpose Reserves in the General Fund include the following amounts:

<b>General Purpose Reserves</b>	
Allocated Reserve	13,345,030
Capital Acquisition Resources Reserve	6,029,095
Reserve for Emergencies and Contingencies	5,000,000
Subtotal General Purpose Reserves	<u>24,374,125</u>
<b>Special Purpose Reserves</b>	
Compensation Reserve	6,281,003
Reserve for Replacement of Integrated Justice Systems	3,321,387
Reserve for Interlocal Agreements	2,222,119
Reserve for State Cuts & Unfunded Mandates	3,500,000
Sheriff's Office Overtime Reserve	500,000
Smart Building Maintenance Reserve	662,463
Annualization Reserve	1,325,978
Subtotal Special Purpose Reserves	<u>17,812,950</u>
Grand Total General and Special Purpose Reserves	<u>\$42,187,075</u>

Note 6: Estimates for the following amounts for ALL Funds will be added to the \$1,036,641,443 budget to establish a Total Adopted Budget for expenditures not to exceed \$1,901,641,443.

Pre-Encumbrances and Encumbrances including Accruals	315,000,000
Re-Appropriated Capital Funds	300,000,000
Re-Appropriated Grant Funds	250,000,000

Table 4 (continued)  
 ALL FUNDS SUMMARY  
 FISCAL YEAR 2018 ADOPTED BUDGET

TRAVIS COUNTY, TEXAS OTHER FUNDS COMBINING STATEMENT FISCAL YEAR 2018															
	700 Lavaca Complex Fund	Travis Co. Expo. Center	Law Library Fund	Dispute Resolution Fund	Voter Registration Fund	Juvenile Fee Fund	JJAEP Fund	Co. Clerk Records Mgmt & Presrv. Fund	LCRA-TC Parks CIP Fund	Records Mgmt & Preservation Fund	Court- house Security Fund	Court Reporter Svc. Fund	Juvenile Deferred Prosecution Fund	Balcones Canyonland Preservation Fund	LEOSE Comm. Court Fund
Beginning Balance	\$2,679,312	\$1,157,539	\$403,671	\$55,655	\$62,996	\$438,292	\$126,972	\$4,521,081	\$900,680	\$76,787	\$180,952	\$65,937	\$97,063	\$4,494,487	\$7,942
<b>Revenues:</b>															
Intergovernmental					132,109		10,922								1,036
Charges for Services		235,000	843,941	351,130		3,480		2,175,285	216,673	264,652	427,371	356,991	1,414	357,615	
Investment Income	42,271	17,794	5,618	1,539		6,364		59,077	13,320	1,093	1,550	930	1,386	212,289	
Miscellaneous	1,230,207	907,261		2,490										88,477	
<b>Total Revenues</b>	<b>\$1,272,478</b>	<b>\$1,160,055</b>	<b>\$849,559</b>	<b>\$355,159</b>	<b>\$132,109</b>	<b>\$9,844</b>	<b>\$10,922</b>	<b>\$2,234,362</b>	<b>\$229,993</b>	<b>\$265,745</b>	<b>\$428,921</b>	<b>\$357,921</b>	<b>\$2,800</b>	<b>\$658,381</b>	<b>\$1,036</b>
<b>Other Financing Sources</b>															
Other (Not Budgeted)															
Sale of Major Assets															
Transfers In				73,701										17,945,598	
<b>Total Available</b>	<b>\$3,951,790</b>	<b>\$2,317,594</b>	<b>\$1,253,230</b>	<b>\$484,515</b>	<b>\$195,105</b>	<b>\$448,136</b>	<b>\$137,894</b>	<b>\$6,755,443</b>	<b>\$1,130,673</b>	<b>\$342,532</b>	<b>\$609,873</b>	<b>\$423,858</b>	<b>\$99,863</b>	<b>\$23,098,466</b>	<b>\$8,978</b>
<b>Expenditures:</b>															
General Government	2,466,474				195,105			1,788,094		286,718					
Justice System			828,396	484,515		448,136	137,894					357,673	99,863		
Corrections & Rehabilitation															
Public Safety															
Health & Human Services															
Infrastructure & Environmental	10,060													2,492,553	
Community & Economic Dev.		1,256,303							216,673						
General Purpose Reserves	1,475,256	1,061,291	424,834					4,967,349	914,000	55,814	189,873	66,185		20,605,913	8,978
Unallocated Reserve															
<b>Total Expenditures</b>	<b>\$3,951,790</b>	<b>\$2,317,594</b>	<b>\$1,253,230</b>	<b>\$484,515</b>	<b>\$195,105</b>	<b>\$448,136</b>	<b>\$137,894</b>	<b>\$6,755,443</b>	<b>\$1,130,673</b>	<b>\$342,532</b>	<b>\$189,873</b>	<b>\$423,858</b>	<b>\$99,863</b>	<b>\$23,098,466</b>	<b>\$8,978</b>
<b>Other Financing Uses</b>															
Transfers Out											420,000				
<b>Total Expenditures and Other Uses</b>	<b>\$3,951,790</b>	<b>\$2,317,594</b>	<b>\$1,253,230</b>	<b>\$484,515</b>	<b>\$195,105</b>	<b>\$448,136</b>	<b>\$137,894</b>	<b>\$6,755,443</b>	<b>\$1,130,673</b>	<b>\$342,532</b>	<b>\$609,873</b>	<b>\$423,858</b>	<b>\$99,863</b>	<b>\$23,098,466</b>	<b>\$8,978</b>
<b>Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Table 4 (continued)  
 ALL FUNDS SUMMARY  
 FISCAL YEAR 2018 ADOPTED BUDGET

TRAVIS COUNTY, TEXAS OTHER FUNDS COMBINING STATEMENT FISCAL YEAR 2018															
	Juvenile Delinquency Prevention Fund	Unclaimed Property Fund	Professional Prosecutors Fund	Mary Quinlan Park Fund	Probate Judiciary Fee Fund	Justice Court Technology Fund	Dist. Clerk Records Mgmt Fund	Elections Contract Fund	County Clerk Archival Fund	Family Protection Fund	Drug Court Program Fund	Probate Guardian- ship Fund	Vital Statistic Preservation Fund	Fire Code Fund	Child Abuse Prevention Fund
Beginning Balance	\$1,051	\$0	\$0	\$301,559	\$65,582	\$194,807	\$444,510	\$567,392	\$6,279,786	\$6,404	\$56,732	\$189,102	\$34,695	\$792,610	\$28,832
<b>Revenues:</b>															
Intergovernmental															
Charges for Services					160,000	119,947	89,348	1,149,378	2,145,768	49,557	168,515	75,000	110	260,000	4,706
Fines and forfeitures		50,000													
Investment Income		74		4,214	248	3,333	6,278	5,599	84,393		790	2,216	631	11,222	491
Miscellaneous				5,000											
<b>Total Revenues</b>	\$0	\$50,074	\$0	\$9,214	\$160,248	\$123,280	\$95,626	\$1,154,977	\$2,230,161	\$49,557	\$169,305	\$77,216	\$741	\$271,222	\$5,197
<b>Other Financing Sources</b>															
Other (Not Budgeted)															
Sale of Major Assets															
Transfers In			70,000												
<b>Total Available</b>	\$1,051	\$50,074	\$70,000	\$310,773	\$225,830	\$318,087	\$540,136	\$1,722,369	\$8,509,947	\$55,961	\$226,037	\$266,318	\$35,436	\$1,063,832	\$34,029
<b>Expenditures:</b>															
General Government						27,843		1,143,982	1,809,003						
Justice System			70,000		159,421	223,167	47,412			55,961		115,226	5,000		
Corrections & Rehabilitation											131,762				
Public Safety														408,657	
Health & Human Services															27,991
Infrastructure & Environmental															
Community & Economic Dev.															
General Purpose Reserves	1,051	74		310,773	66,409	67,077	492,724	578,387	6,693,242		94,275	151,092	30,436	655,175	6,038
Unallocated Reserves															
<b>Total Expenditures</b>	\$1,051	\$74	\$70,000	\$310,773	\$225,830	\$318,087	\$540,136	\$1,722,369	\$8,502,245	\$55,961	\$226,037	\$266,318	\$35,436	\$1,063,832	\$34,029
<b>Other Financing Uses</b>															
Transfers Out		50,000							7,702						
<b>Total Expenditures and Other Uses</b>	\$1,051	\$50,074	\$70,000	\$310,773	\$225,830	\$318,087	\$540,136	\$1,722,369	\$8,509,947	\$55,961	\$226,037	\$266,318	\$35,436	\$1,063,832	\$34,029
<b>Ending Balance</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Table 4 (continued)  
 ALL FUNDS SUMMARY  
 FISCAL YEAR 2018 ADOPTED BUDGET

TRAVIS COUNTY, TEXAS OTHER FUNDS COMBINING STATEMENT FISCAL YEAR 2018															
	Justice Court Building Security Fund	Juvenile Case Manager Fund	Health Food Permits Fund	District Court Records Technology Fund	County & District Court Technology Fund	Court Records Preservation Fund	CAPCOG 911 Fund	Unclaimed Juvenile Restitution Fund	Gardner House Handicraft Fund	Afterschool Youth Enrchmt Svcs Fund	Civil Courts Facilities Fund	Juvenile Case Manager Program Fund	Truancy Civil Court Fund	Funds Not Included in Adopted Budget	Total Other Funds
Beginning Balance	\$471,790	\$676,222	\$573,171	\$260,676	\$169,160	\$232,661	\$49	\$42,009	\$4,755	\$0	\$1,357,066	\$79,515	\$1,200	\$0	\$28,100,702
<b>Revenues:</b>															
Intergovernmental															\$144,067
Charges for Services	28,237	149,311	172,547	135,193	20,123	198,389				200,000	357,314	25,815		\$10,742,810	
Fines and Forfeitures															\$50,000
Investment Income	6,997	10,626	7,400	3,619	2,267	3,310		631			17,454	1,021		\$536,045	
Miscellaneous															\$2,233,435
<b>Total Revenues</b>	<b>\$35,234</b>	<b>\$159,937</b>	<b>\$179,947</b>	<b>\$138,812</b>	<b>\$22,390</b>	<b>\$201,699</b>	<b>\$0</b>	<b>\$631</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$374,768</b>	<b>\$26,836</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,706,357</b>
<b>Other Financing Sources</b>															
Other (Not Budgeted)														361,307 (1)	\$361,307
Sale of Major Assets															
Transfers In															\$18,089,299
<b>Total Available</b>	<b>\$507,024</b>	<b>\$836,159</b>	<b>\$753,118</b>	<b>\$399,488</b>	<b>\$191,550</b>	<b>\$434,360</b>	<b>\$49</b>	<b>\$42,640</b>	<b>\$4,755</b>	<b>\$200,000</b>	<b>\$1,731,834</b>	<b>\$106,351</b>	<b>\$1,200</b>	<b>\$361,307</b>	<b>\$60,257,665</b>
<b>Expenditures:</b>															
General Government	38,740					254,900									\$8,010,859
Justice System		335,367		136,361				42,640	4,755			9,000			\$3,560,787
Corrections & Rehabilitation															\$131,762
Public Safety							49								\$408,706
Health & Human Services			561,725							200,000					\$789,716
Infrastructure & Environmental															\$2,502,613
Community & Economic Dev.															\$1,472,976
General Purpose Reserves	468,284	500,792	191,393	263,127	191,550	179,460					1,731,834	97,351	1,200		\$42,541,237
Unallocated Reserves															\$0
<b>Total Expenditures</b>	<b>\$507,024</b>	<b>\$836,159</b>	<b>\$753,118</b>	<b>\$399,488</b>	<b>\$191,550</b>	<b>\$434,360</b>	<b>\$49</b>	<b>\$42,640</b>	<b>\$4,755</b>	<b>\$200,000</b>	<b>\$1,731,834</b>	<b>\$106,351</b>	<b>\$1,200</b>	<b>\$0</b>	<b>\$59,418,656</b>
<b>Other Financing Uses</b>															
Transfers Out														361,307 (4)	\$839,009
<b>Total Expenditures and Other Uses</b>	<b>\$507,024</b>	<b>\$836,159</b>	<b>\$753,118</b>	<b>\$399,488</b>	<b>\$191,550</b>	<b>\$434,360</b>	<b>\$49</b>	<b>\$42,640</b>	<b>\$4,755</b>	<b>\$200,000</b>	<b>\$1,731,834</b>	<b>\$106,351</b>	<b>\$1,200</b>	<b>\$361,307</b>	<b>\$60,257,665</b>
<b>Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Table 5**  
**TRAVIS COUNTY, TEXAS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**September 30, 2017**  
**(Unaudited)**

	Governmental Fund Type				Proprietary Fund Type Self Insurance	Non- Appropriated Funds*
	General	Special Revenue	Debt Service	Capital Projects		
<b>Assets and Deferred Outflows</b>						
<b>Assets:</b>						
Cash and pooled cash	\$ 249,254,351	\$ 43,481,811	\$ 55,028	\$ 264,093,928	\$ 45,141,874	\$ 17,633,145
Investments	-	-	27,740,664	-	-	1,458,586
Interest receivable	580,374	98,085	1,689	675,949	102,123	26,072
Other receivables	10,444,197	313,459	5,605	8,651	1,237,823	5,830,776
Taxes receivable (net of allowances for estimated uncollectibles)	2,348,843	-	1,179,408	-	-	26,674
Prepaid items/Other Assets	-	-	-	-	3,627,568	-
Cash - restricted	-	-	-	693,621	-	402,208
<b>Total assets</b>	<b>262,627,765</b>	<b>43,893,355</b>	<b>28,982,394</b>	<b>265,472,149</b>	<b>50,109,388</b>	<b>25,377,461</b>
<b>Deferred outflows:</b>						
Deferred outflows related to pensions	-	-	-	-	779,907	-
<b>Total deferred outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>779,907</b>	<b>-</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>						
<b>Liabilities:</b>						
Accounts payable	21,281,127	425,568	-	15,056,714	59,231	1,795,275
Other liabilities	38,863,960	695,958	1,615,779	1,266,859	19,180,156	5,259,525
Unearned revenue	2,185,000	-	10,545,000	-	-	7,371,945
<b>Total liabilities</b>	<b>62,330,087</b>	<b>1,121,526</b>	<b>12,160,779</b>	<b>16,323,573</b>	<b>19,239,387</b>	<b>14,426,745</b>
<b>Deferred inflows:</b>						
Deferred revenue - property taxes	2,348,843	-	1,179,408	-	-	26,674
Deferred revenue - special assessment	-	-	-	8,651	-	-
Deferred inflows related to pensions	-	-	-	-	2,363	-
<b>Total deferred inflows</b>	<b>2,348,843</b>	<b>-</b>	<b>1,179,408</b>	<b>8,651</b>	<b>2,363</b>	<b>26,674</b>
<b>Fund balances:</b>						
<i>Restricted</i>						
Debt service	-	-	15,642,207	-	-	274,876
Capital projects	-	-	-	249,139,925	-	-
Justice, corrections, and rehabilitation programs	-	4,831,243	-	-	-	4,788,823
Road, parks, and preserves	-	3,820,508	-	-	-	-
Other purposes	-	13,381,272	-	-	-	2,903,724
County schools	-	-	-	-	-	3,050,590
<i>Committed</i>						
Justice, corrections, and rehabilitation programs	9,742,841	337,622	-	-	-	-
Roads, parks, and preserves	10,889,364	20,287,542	-	-	-	-
Information technology services	12,471,407	-	-	-	-	-
Facilities management	5,183,546	-	-	-	-	-
Health and human services	3,455,364	-	-	-	-	-
Other purposes	1,923,541	113,642	-	-	-	-
<i>Assigned</i>						
Budgetary appropriation	4,858,013	-	-	-	-	-
Unassigned Fund Balances/Net Position - <b>Note 1</b>	149,424,759	-	-	-	31,323,405	(93,971)
Net investment in capital assets	-	-	-	-	324,140	-
<b>Total Liabilities, Deferred Inflows, and Fund Balances/Net Position</b>	<b>\$ 262,627,765</b>	<b>\$ 43,893,355</b>	<b>\$ 28,982,394</b>	<b>\$ 265,472,149</b>	<b>\$ 50,889,295</b>	<b>\$ 25,377,461</b>

Please Note - Fiduciary Funds are not included above.

Also, General Fund includes the Expo Center Fund and 700 Lavaca Complex Fund, in a manner consistent with the County's financial reporting practices.

\* This column includes funds which are a part of the County's finances, but are not included in the annual appropriation process. Included are grant funds which are not appropriated based on the County's fiscal year and other funds which are legally budgeted under the jurisdiction of the responsible elected official or board of directors. Blended component units are also included in this column.

**NOTE 1:**

The fund balance amounts reported on the Combined Balance Sheet are the actual balances recorded on the County's financial records for fiscal year 2017. At this time, these balances have not been audited by the County's external auditors; however, the County does not foresee any significant changes that will need to be made to these balances.

TRAVIS COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For The Year Ended September 30, 2017  
(Unaudited)

	General	Special Revenue	General Purpose Debt Service	Capital Projects	Internal Service	Non- Appropriated Funds*
<b>Revenues and Other Financing Sources</b>						
Taxes	\$ 491,440,857	\$ -	\$ 95,047,726	\$ -	\$ -	\$ 1,115,991
Intergovernmental	16,366,544	319,703	-	-	-	30,500,632
Charges for services	68,899,276	21,096,710	-	3,522,359	-	8,543,153
Fines and forfeits	1,021,897	3,892,797	-	-	-	979,922
Investment income	3,128,777	562,243	267,762	2,005,309	395,045	351,594
Miscellaneous	7,484,975	276,594	555,473	536,986	880,038	487,770
Insurance Premiums	-	-	-	-	80,455,658	-
Other Financing Sources	2,677,473	18,739,958	42,300	49,226,804	-	11,130,000
Total	<u>\$ 591,019,799</u>	<u>\$ 44,888,005</u>	<u>\$ 95,913,261</u>	<u>\$ 55,291,458</u>	<u>\$ 81,730,741</u>	<u>\$ 53,109,062</u>
<b>Expenditures and Other Financing Uses:</b>						
General government	\$ 112,250,872	3,620,521	\$ -	\$ 123,817	\$ 78,133,865	\$ 221,414
Justice system	142,710,153	2,764,176	-	-	-	8,319,020
Public safety	84,089,922	2,018,951	-	-	-	1,171,949
Corrections and rehabilitation	122,915,144	131,788	-	-	-	21,305,451
Health and human services	60,896,421	198,418	-	-	-	5,872,008
Infrastructure and environmental service	11,362,368	17,031,485	-	4,078,227	-	234,563
Community and economic development	10,749,780	-	-	10,146	-	22,428
Capital outlay	22,955,195	26,834,719	-	87,714,855	-	3,499,885
Debt service:	161,756	-	95,807,627	526,085	-	1,238,934
Other financing uses	18,739,958	21,342	-	214,339	-	11,475,834
Total	<u>\$ 586,831,569</u>	<u>\$ 52,621,400</u>	<u>\$ 95,807,627</u>	<u>\$ 92,667,469</u>	<u>\$ 78,133,865</u>	<u>\$ 53,361,486</u>

Please Note - Fiduciary Funds are not included above.

Also, General Fund includes the Expo Center Fund and the 700 Lavaca Complex Fund, in a manner consistent with the County's financial reporting practices.

\* This column includes funds which are a part of the County's finances, but are not included in the annual appropriation process. Included are grant funds which are not appropriated based on the County's fiscal year and other funds which are legally budgeted under the jurisdiction of the responsible elected official or board of directors. Blended component units are also included in this column.

## MAJOR COUNTY REVENUES

The Travis County Auditor's Office is responsible for preparing the estimation of revenues for the new fiscal year and reviewing current revenue receipts and historical trends. Throughout the year, and especially during the budget process, the Planning and Budget Office works closely with the Auditor's Office to fully understand changes in revenue trends and account for those changes in the development of the expenditure budget. In general, the Auditor's Office and PBO consider historical trends and the health of the national, state, and local economies in preparing the revenue estimate and the expenditure budget, respectively.

Travis County's primary source of revenue, comprising over 85 percent of total annual General Fund ongoing revenue, are ad valorem property taxes. Ad valorem taxes are assessed on real and personal property based on their taxable value on January 1 of each year and on the tax rate approved by Commissioners Court for the fiscal year. The total tax rate is the sum of two different rates: 1) the maintenance and operations (M&O) rate that is levied to pay for the County's operations, and 2) the debt service (Interest and Sinking or I&S) rate to pay the principal and interest on County-issued debt.

Assumptions for the County Auditor's revenue estimate include a 98 percent collection rate, which is applied to the Travis Central Appraisal District's certified taxable value that is published in the July-August timeframe each year. Estimated collections are projected conservatively by the County Auditor's Office and are based on historical trends, the local and national economy, and other information we may receive internally.

## ALL FUNDS SUMMARY

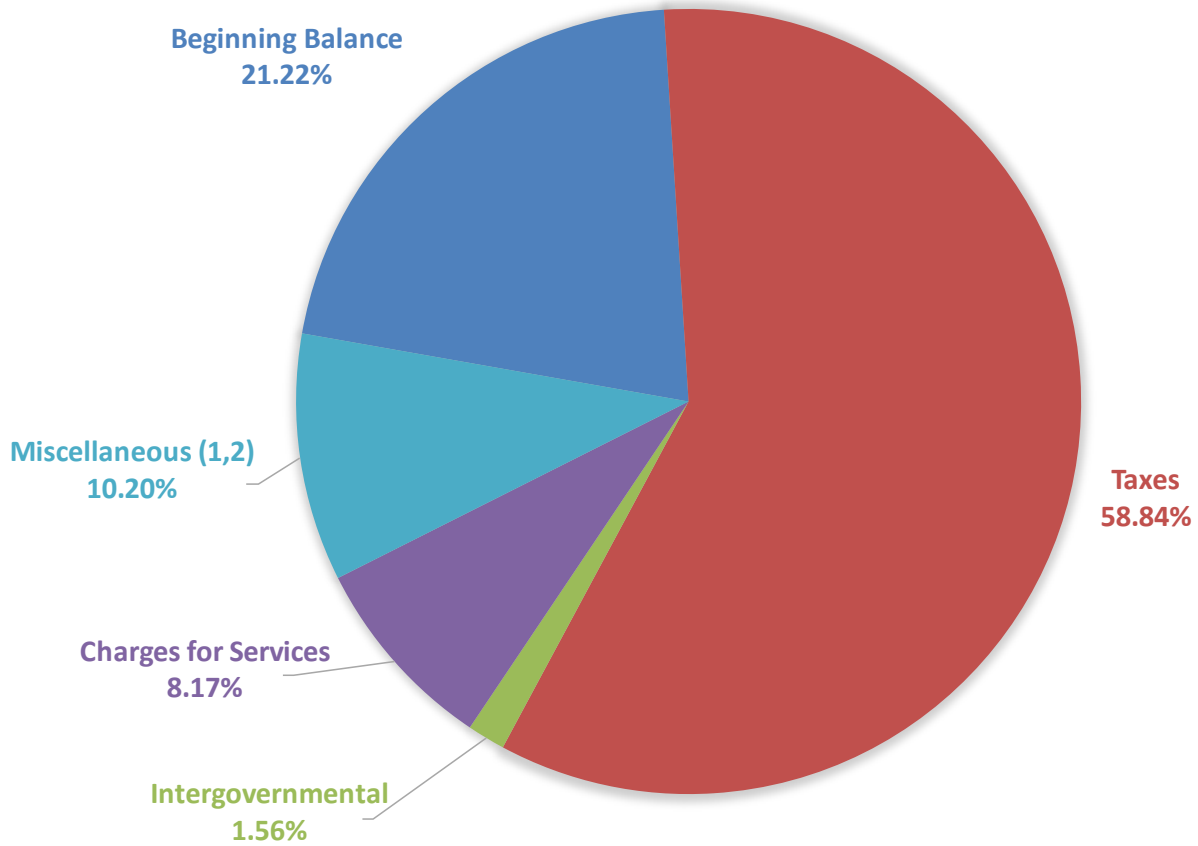
The FY 2018 Adopted Budget total for All Funds is \$1,036,641,443, an increase of \$32,602,735 compared to the FY 2017 Adopted Budget for All Funds of \$1,004,038,708. This represents a 3.25 percent increase from the FY 2017 Adopted Budget (including fund balance). Key changes are summarized in the table below.

Table 6  
Fiscal Year 2018 Adopted Budget – All Funds

	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>\$ Change</b>	<b>% Change</b>
General Fund	\$ 701,046,781	\$ 749,062,401	\$ 48,015,620	6.85%
Road and Bridge Fund	19,020,694	19,538,575	517,881	2.72%
Debt Service Fund	109,090,047	108,804,077	(285,970)	-0.26%
Internal Service Funds:			-	
Risk Management Fund	20,069,901	17,747,345	(2,322,556)	-11.57%
Health Benefit Fund	93,508,417	102,459,688	8,951,271	9.57%
Other Funds <sup>(1)</sup>	80,514,970	60,257,665	(20,257,305)	-25.16%
Less Transfers	(19,212,102)	(21,228,308)	(2,016,206)	10.49%
<b>Total</b>	<b>\$ 1,004,038,708</b>	<b>\$1,036,641,443</b>	<b>\$ 32,602,735</b>	<b>3.25%</b>

(1) Expenditures in these funds are supported by specific, often restricted, revenue sources, which are estimated by the County Auditor. Also includes \$336,307 in non-budgeted funds from County Corporations and CAPSO that are transferred to the General Fund.

**Chart 2**  
**Where Does the Money Come From? All Funds**

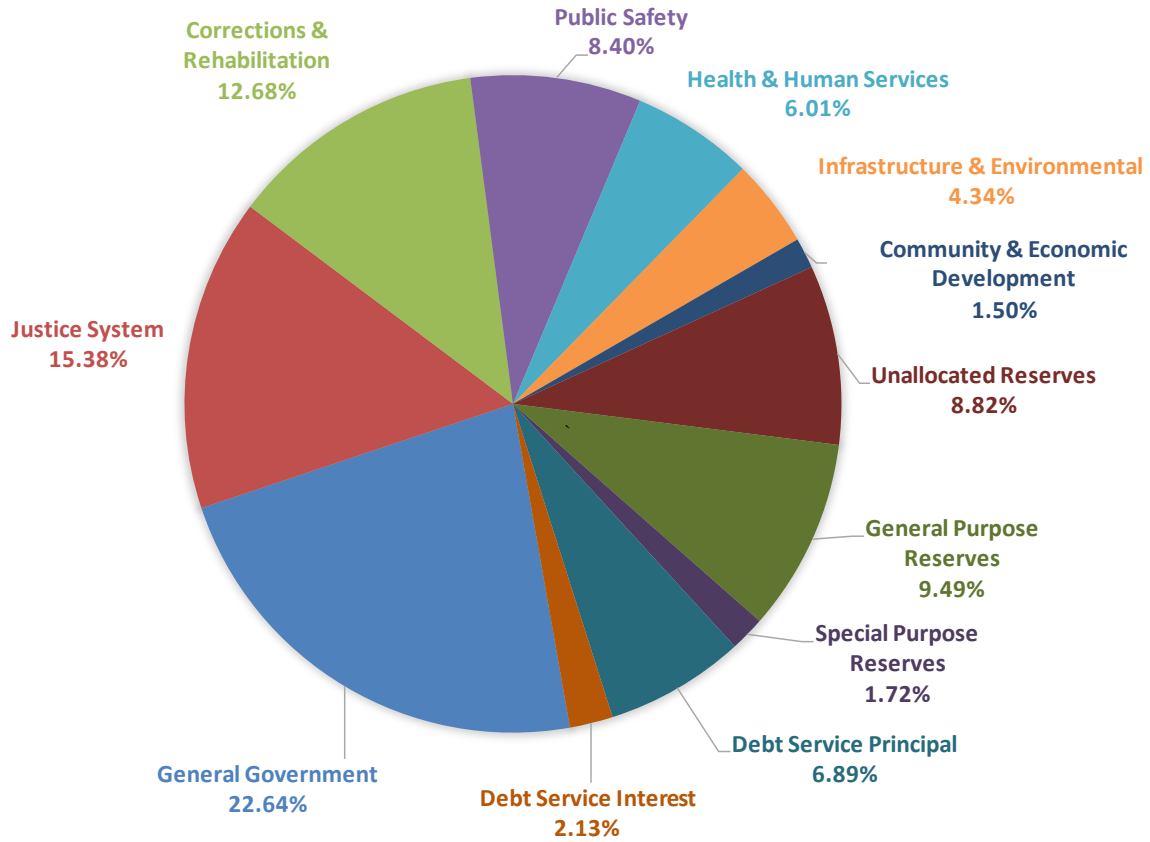


	FY 2017 ADOPTED BUDGET		FY 2018 ADOPTED BUDGET		2018 - 2017 DIFFERENCE	
Beginning Balance	\$235,421,888	23.45%	\$219,969,915	21.22%	(\$15,451,973)	-6.56%
Taxes	\$576,506,860	57.42%	\$610,042,959	58.84%	\$33,536,099	5.82%
Intergovernmental	\$15,207,262	1.51%	\$16,208,411	1.56%	\$1,001,149	6.58%
Charges for Services	\$82,101,122	8.18%	\$84,686,192	8.17%	\$2,585,070	3.15%
Fines & Forfeitures (1)	\$4,964,686	0.49%	\$4,510,944	0.44%	(\$453,742)	-9.14%
Interest (1)	\$3,688,332	0.37%	\$6,766,569	0.65%	\$3,078,237	83.46%
Net Change Fair Value (1)	(\$1,429,545)	-0.14%	(\$948,230)	-0.09%	\$481,315	-33.67%
Miscellaneous (1,2)	\$87,578,103	8.72%	\$95,404,683	9.21%	\$7,826,580	8.94%
<b>Total All Funds</b>	<b>\$1,004,038,708</b>	<b>100.00%</b>	<b>\$1,036,641,443</b>	<b>100.00%</b>	<b>\$32,602,735</b>	<b>3.25%</b>

(1) Fines & Forfeitures, Interest, Net Change in Fair Value are all combined in Miscellaneous on pie chart due to small percentages.

(2) Includes Miscellaneous and Other Financing Sources (consisting of non-budgeted amounts and sale of major assets and excludes offsetting transfers) as shown in Table 4: All Funds Summary.

**Chart 3**  
**Where Does the Money Go? All Funds**



	FY 2017		FY 2018		2018 - 2017	
	ADOPTED BUDGET		ADOPTED BUDGET		DIFFERENCE	
General Government (1)	\$216,214,505	21.53%	\$234,717,067	22.64%	\$18,502,562	8.56%
Justice System (1)	\$152,002,837	15.14%	159,431,555	15.38%	7,428,718	4.89%
Corrections & Rehabilitation (1)	\$126,468,115	12.60%	131,429,507	12.68%	4,961,392	3.92%
Public Safety (1)	\$83,549,468	8.32%	87,085,362	8.40%	3,535,894	4.23%
Health & Human Services (1)	\$63,380,804	6.31%	62,276,742	6.01%	(1,104,062)	-1.74%
Infrastructure & Environmental (1)	\$40,390,825	4.02%	44,946,505	4.34%	4,555,680	11.28%
Community & Economic Dev. (1)	\$15,096,233	1.51%	15,576,678	1.50%	480,445	3.18%
Unallocated Reserves	\$84,551,556	8.42%	91,482,027	8.82%	6,930,471	8.20%
General Purpose Reserves (2)	\$115,484,998	11.50%	98,393,335	9.49%	(17,091,663)	-14.80%
Special Purpose Reserves (2)	\$11,002,837	1.10%	17,812,950	1.72%	6,810,113	61.89%
Debt Service - Principal	\$71,755,318	7.15%	71,440,000	6.89%	(315,318)	-0.44%
Debt Service - Interest	\$24,141,212	2.40%	22,049,715	2.13%	(2,091,497)	-8.66%
	<u>\$1,004,038,708</u>	<u>100.00%</u>	<u>\$1,036,641,443</u>	<u>100.00%</u>	<u>32,602,735</u>	<u>3.25%</u>

(1) Programmatic areas experienced a variety of changes, including compensation increases, health and retirement contribution increases and new programmatic investments described in Vol I - Section - Budget Overview and Vol II - Department and Fund Summaries.

(2) Changes in General Purpose and Special Purpose Reserves are detailed in Reserves discussion at the end Vol I, Section 1 - Budget Overview.



Table 7

## Travis County

All Funds Four-Year Consolidated Summary <sup>1</sup>

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals <sup>2</sup>	FY 2018 Budget <sup>3</sup>
<b>Beginning Fund Balance October 1 <sup>4</sup></b>	<b>\$ 262,859,702</b>	<b>\$ 262,887,338</b>	<b>\$ 287,822,480</b>	<b>\$ 219,969,915</b>
Taxes	531,926,734	559,058,406	586,488,584	610,042,959
Intergovernmental	14,843,609	16,637,376	16,686,247	16,208,411
Charges for Services	86,779,508	87,103,993	89,995,986	84,686,192
Fines and Forfeitures	5,406,442	5,871,061	4,914,693	4,510,944
Investment Income				
Interest	2,190,576	3,125,789	4,859,062	6,766,569
Net Change Fair Value	681,682	66,717	(505,447)	(948,230)
Miscellaneous	80,379,816	83,746,047	89,652,738	94,743,376
Other Financing Sources	16,032,846	20,981,783	21,459,731	21,528,308
<b>Total Revenues</b>	<b>\$ 738,241,212</b>	<b>\$ 776,591,172</b>	<b>\$ 813,551,594</b>	<b>\$ 837,538,529</b>
<b>Total Budgeted Available Resources</b>				<b>\$ 1,057,508,444</b>
<b>Expenditures</b>				
General Government	184,635,021	\$ 192,182,617	\$ 201,729,528	\$ 234,717,067
Justice System	136,844,206	141,079,505	147,824,073	159,431,555
Corrections & Rehabilitation	116,686,421	118,921,994	125,293,460	131,429,507
Public Safety	80,107,540	83,997,938	89,245,415	87,085,362
Health & Human Services	55,333,998	59,044,908	62,207,908	62,276,742
Infrastructure & Environmental	51,745,065	32,736,507	59,589,674	44,946,505
Community & Economic Development	11,512,951	12,379,656	12,852,381	15,576,678
General Purpose Reserves	-	-	-	98,393,335
Special Purpose Reserves	-	-	-	17,812,950
Unallocated Reserve	-	-	-	91,482,027
Debt Service	86,435,007	93,226,615	95,807,627	93,489,715
Other Financing Uses	14,913,367	18,086,290	18,761,300	20,867,001
<b>Total Expenditures</b>	<b>\$ 738,213,576</b>	<b>\$ 751,656,030</b>	<b>\$ 813,311,367</b>	<b>\$ 1,057,508,444</b>
<b>Increase/Decrease Fund Balance</b>	<b>\$ 27,636</b>	<b>\$ 24,935,142</b>	<b>\$ 240,227</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 262,887,338</b>	<b>\$ 287,822,480</b>	<b>\$ 288,062,707</b>	<b>\$ -</b>

<sup>1</sup> Figures shown are in nearest whole numbers and slight differences appear between tables due to rounding.<sup>2</sup> FY 2017 Actuals are unaudited.<sup>3</sup> Other Financing Sources includes \$21,228,308 in transfers that are not shown in the totals on Table 3 - All Funds Summary and excludes non-budgeted Other Financing Sources and Uses totaling \$361,307.<sup>4</sup> FY 2015 - 2017 Actuals include carryforward encumbrances. The FY 2018 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 7

## Travis County

General Fund Four-Year Consolidated Summary <sup>1</sup>

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals <sup>2</sup>	FY 2018 Budget
<b>Beginning Fund Balance October 1 <sup>3</sup></b>	<b>\$ 170,082,519</b>	<b>\$ 175,885,026</b>	<b>\$ 186,683,503</b>	<b>\$ 141,162,739</b>
Taxes	\$ 447,749,087	\$ 466,529,862	\$ 491,440,858	\$ 518,902,057
Intergovernmental	14,576,447	16,255,795	16,366,544	15,991,581
Charges for Services	65,736,217	66,039,828	68,663,241	63,811,702
Fines & Forfeitures	1,053,591	1,719,700	1,021,897	866,577
Investment Income				
Interest	1,623,987	2,253,345	3,487,828	5,510,776
Net Change Fair Value	591,474	86,028	(438,755)	(900,000)
Miscellaneous	6,203,877	4,111,400	4,999,027	2,577,960
Other Financing Sources	1,123,335	2,589,634	2,677,473	1,139,009
<b>Total Revenues</b>	<b>\$ 538,658,015</b>	<b>\$ 559,585,592</b>	<b>\$ 588,218,113</b>	<b>\$ 607,899,662</b>
<b>Total Budgeted Available Resources</b>				<b>\$ 749,062,401</b>
<b>Expenditures</b>				
General Government	\$ 109,578,148	\$ 105,683,247	\$ 117,752,403	\$ 137,103,041
Justice System	133,584,691	137,941,170	145,059,898	155,870,768
Corrections & Rehabilitation	116,498,153	118,771,419	125,161,672	131,297,745
Public Safety	78,065,068	82,094,480	87,209,288	86,676,656
Health & Human Services	55,114,801	58,842,090	62,009,490	61,487,026
Infrastructure & Environmental	14,768,855	15,877,661	15,938,506	23,779,424
Community & Economic Development	10,360,992	11,515,014	11,941,796	14,103,702
General Purpose Reserves	-	-	-	24,374,125
Special Purpose Reserves	-	-	-	17,812,950
Unallocated Reserve	-	-	-	76,167,665
Debt Service	3,009	-	-	-
Other Financing Uses	14,881,791	18,062,035	18,739,958	20,389,299
<b>Total Expenditures</b>	<b>\$ 532,855,508</b>	<b>\$ 548,787,115</b>	<b>\$ 583,813,011</b>	<b>\$ 749,062,401</b>
<b>Increase/Decrease Fund Balance</b>	<b>\$ 5,802,507</b>	<b>\$ 10,798,477</b>	<b>\$ 4,405,102</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 175,885,026</b>	<b>\$ 186,683,503</b>	<b>\$ 191,088,605</b>	<b>\$ -</b>

<sup>1</sup> Figures shown are in nearest whole numbers and slight differences appear between tables due to rounding.<sup>2</sup> FY 2017 Actuals are unaudited.<sup>3</sup> FY 2015 - 2017 Actuals include carryforward encumbrances. The FY 2018 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 7

## Travis County

Internal Service Funds Four-Year Consolidated Summary <sup>1</sup>

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals <sup>2</sup>	FY 2018 Budget
<b>Beginning Fund Balance October 1 <sup>3</sup></b>	<b>\$ 30,022,685</b>	<b>\$ 31,221,895</b>	<b>\$ 28,050,669</b>	<b>\$ 32,234,066</b>
Investment Income				
Interest	\$ 248,056	\$ 299,981	\$ 468,198	\$ 441,062
Net Change Fair Value	82,427	(13,708)	(73,153)	(48,230)
Miscellaneous	71,129,946	76,736,166	81,335,696	87,580,135
Other Financing Sources	-	-	-	-
<b>Total Revenues</b>	<b>\$ 71,460,429</b>	<b>\$ 77,022,439</b>	<b>\$ 81,730,741</b>	<b>\$ 87,972,967</b>
<b>Total Budgeted Available Resources</b>				<b>\$ 120,207,033</b>
<b>Expenditures</b>				
General Government	\$ 70,261,219	\$ 80,193,665	\$ 78,050,772	\$ 89,603,167
General Purpose Reserves	-	-	-	30,603,866
<b>Total Expenditures</b>	<b>\$ 70,261,219</b>	<b>\$ 80,193,665</b>	<b>\$ 78,050,772</b>	<b>\$ 120,207,033</b>
<b>Increase/Decrease Fund Balance</b>	<b>\$ 1,199,210</b>	<b>\$ (3,171,226)</b>	<b>\$ 3,679,969</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 31,221,895</b>	<b>\$ 28,050,669</b>	<b>\$ 31,730,638</b>	<b>\$ -</b>

<sup>1</sup> Figures shown are in nearest whole numbers and slight differences appear between tables due to rounding.<sup>2</sup> FY 2017 Actuals are unaudited.<sup>3</sup> FY 2015 - 2017 Actuals include carryforward encumbrances. The FY 2018 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 7

## Travis County

Road & Bridge Fund Four-Year Consolidated Summary<sup>1</sup>

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals <sup>2</sup>	FY 2018 Budget
<b>Beginning Fund Balance October 1<sup>3</sup></b>	<b>\$ 5,843,753</b>	<b>\$ 5,502,913</b>	<b>\$ 6,073,749</b>	<b>\$ 3,248,321</b>
Intergovernmental	\$ 72,498	\$ 75,450	\$ 78,548	\$ 72,763
Charges for Services	10,237,210	10,353,114	10,284,948	10,131,680
Fines & Forfeitures	4,325,663	4,132,231	3,876,904	3,594,367
Investment Income	-	-	-	-
Interest	34,401	49,819	63,028	59,598
Net Change Fair Value	-	-	-	-
Miscellaneous	180,755	249,700	182,343	131,846
Other Financing Sources	-	1,400,716	450,000	2,300,000
<b>Total Revenues</b>	<b>\$ 14,850,527</b>	<b>\$ 16,261,030</b>	<b>\$ 14,935,771</b>	<b>\$ 16,290,254</b>
<b>Total Budgeted Available Resources</b>				<b>\$ 19,538,575</b>
<b>Expenditures</b>				
Infrastructure & Environmental	\$ 15,191,367	\$ 15,690,194	\$ 15,961,572	\$ 18,664,468
Community & Economic Development	-	-	-	-
General Purpose Reserves	-	-	-	874,107
Special Purpose Reserves	-	-	-	-
Unallocated Reserve	-	-	-	-
Debt Service	-	-	-	-
Other Financing Uses	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 15,191,367</b>	<b>\$ 15,690,194</b>	<b>\$ 15,961,572</b>	<b>\$ 19,538,575</b>
<b>Increase/Decrease Fund Balance</b>	<b>\$ (340,840)</b>	<b>\$ 570,836</b>	<b>\$ (1,025,801)</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 5,502,913</b>	<b>\$ 6,073,749</b>	<b>\$ 5,047,948</b>	<b>\$ -</b>

<sup>1</sup> Figures shown are in nearest whole numbers and slight differences appear between tables due to rounding.<sup>2</sup> FY 2017 Actuals are unaudited.<sup>3</sup> FY 2015 - 2017 Actuals include carryforward encumbrances. The FY 2018 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 7

## Travis County

Debt Service Funds Four-Year Consolidated Summary<sup>1</sup>

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals <sup>2</sup>	FY 2018 Budget
<b>Beginning Fund Balance October 1<sup>3</sup></b>	<b>\$ 17,829,142</b>	<b>\$ 15,639,177</b>	<b>\$ 15,505,982</b>	<b>\$ 15,224,087</b>
Taxes	\$ 84,177,646	\$ 92,528,544	\$ 95,047,726	\$ 91,140,902
Investment Income				
Interest	40,008	136,804	261,090	219,088
Net Change Fair Value	(3,342)	(5,604)	6,461	-
Miscellaneous	-	103,563	555,473	2,220,000
Other Financing Sources	27,720	330,114	42,300	-
<b>Total Revenues</b>	<b>\$ 84,242,032</b>	<b>\$ 93,093,421</b>	<b>\$ 95,913,050</b>	<b>\$ 93,579,990</b>
<b>Total Budgeted Available Resources</b>				<b>\$ 108,804,077</b>
<b>Expenditures</b>				
Unallocated Reserve	\$ -	\$ -	\$ -	\$ 15,314,362
Debt Service	86,431,997	93,226,615	95,807,627	93,489,715
Other Financing Uses	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 86,431,997</b>	<b>\$ 93,226,615</b>	<b>\$ 95,807,627</b>	<b>\$ 108,804,077</b>
<b>Increase/Decrease Fund Balance</b>	<b>\$ (2,189,965)</b>	<b>\$ (133,194)</b>	<b>\$ 105,423</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 15,639,177</b>	<b>\$ 15,505,982</b>	<b>\$ 15,611,405</b>	<b>\$ -</b>

<sup>1</sup> Figures shown are in nearest whole numbers and slight differences appear between tables due to rounding.<sup>2</sup> FY 2017 Actuals are unaudited.<sup>3</sup> FY 2015 - 2017 Actuals include carryforward encumbrances. The FY 2018 Estimated Beginning Fund Balance excludes carryforward encumbrances.

Table 7

## Travis County

Other Budgeted Funds Four-Year Consolidated Summary <sup>1</sup>

(Excludes Unbudgeted Funds and Capital Funds)

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals <sup>2</sup>	FY 2018 Budget <sup>3</sup>
<b>Beginning Fund Balance October 1 <sup>4</sup></b>	<b>\$ 39,081,604</b>	<b>\$ 34,638,327</b>	<b>\$ 51,508,578</b>	<b>\$ 28,100,702</b>
Intergovernmental	\$ 194,664	\$ 306,131	\$ 241,155	\$ 144,067
Charges for Services	10,806,081	10,711,051	11,047,797	10,742,810
Fines and Forfeitures	27,189	19,129	15,892	50,000
Investment Income	-	-	-	-
Interest	244,124	385,840	578,918	536,045
Net Change Fair Value	11,123	1	-	-
Miscellaneous	2,865,236	2,545,220	2,580,199	2,233,435
Other Financing Sources	14,881,791	16,661,319	18,289,958	18,089,299
<b>Total Revenues</b>	<b>\$ 29,030,208</b>	<b>\$ 30,628,691</b>	<b>\$ 32,753,919</b>	<b>\$ 31,795,656</b>
<b>Total Budgeted Available Resources</b>				<b>\$ 59,896,358</b>
<b>Expenditures</b>				
General Government	\$ 4,795,654	\$ 6,305,705	\$ 5,926,353	\$ 8,010,859
Justice System	3,259,515	3,138,335	2,764,176	3,560,787
Corrections & Rehabilitation	188,268	150,574	131,788	131,762
Public Safety	2,042,472	1,903,458	2,036,127	408,706
Health & Human Services	219,197	202,818	198,418	789,716
Infrastructure & Environmental	21,784,844	1,168,653	27,689,597	2,502,613
Community & Economic Development	1,151,959	864,642	910,585	1,472,976
General Purpose Reserves	-	-	-	42,541,237
Other Financing Uses	31,576	24,255	21,342	477,702
<b>Total Expenditures</b>	<b>\$ 33,473,485</b>	<b>\$ 13,758,440</b>	<b>\$ 39,678,384</b>	<b>\$ 59,896,358</b>
<b>Increase/Decrease Fund Balance</b>	<b>\$ (4,443,277)</b>	<b>\$ 16,870,251</b>	<b>\$ (6,924,465)</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 34,638,327</b>	<b>\$ 51,508,578</b>	<b>\$ 44,584,113</b>	<b>\$ -</b>

<sup>1</sup> Figures shown are in nearest whole numbers and slight differences appear between tables due to rounding.<sup>2</sup> FY 2017 Actuals are unaudited.<sup>3</sup> Other Financing Sources and Uses exclude non-budgeted funds totaling \$361,307.<sup>4</sup> FY 2015 - 2017 Actuals include carryforward encumbrances. The FY 2018 Estimated Beginning Fund Balance excludes carryforward encumbrances.

## PROPERTY TAXES

The County sustains its core services to residents through its main source of revenue, property taxes. The FY 2018 Adopted Budget for the General Fund is balanced at a property tax rate of 36.90 cents per \$100 of taxable value. This rate is 3.42 percent above the effective tax rate and 4.98 percent above the effective maintenance and operations portion of the tax rate plus required debt service. The Adopted Budget tax rate is based on direction from the Commissioners Court as a part of the FY 2018 Budget Guidelines, supplemented by additional Commissioners Court discussions during the summer.

**Table 8**  
**Adopted Tax Rates**  
(Per \$100 of Taxable Value)

Tax rate	FY 2017 Adopted Rate	FY 2018 Adopted Rate	Difference (\$)	Difference (%)
Maintenance & Operations	32.22¢	31.43¢	(0.79¢)	(2.45%)
Debt Service	6.16¢	5.47¢	(0.69¢)	(11.20%)
Total	38.38¢	36.90¢	(1.48¢)	(3.86%)

The County's Adopted Budget tax rate was reduced by 1.48 cents from the prior year, resulting in an estimated \$31.68 annual impact to the County's portion of the property tax bill for the average taxable homestead.

**Table 9**  
**Estimated Tax Impact on Average and Median-Valued Homesteads**

	FY 2017 Adopted Budget	FY 2018 Adopted Budget	Difference (\$)	Difference (%)
Average Taxable Value Homestead	\$285,152	\$305,173	\$20,021	7.02%
Median Taxable Value Homestead	\$219,192	\$237,860	\$18,668	8.52%
Tax Rate Per \$100 of Taxable Value	38.38¢	36.90¢	(1.48¢)	(3.86%)
Annual Property Taxes on Average Taxable Homestead Value	\$1,094.41	\$1,126.09	\$31.68	2.89%
Annual Property Taxes on Median Taxable Homestead Value	\$841.26	\$877.70	\$36.44	4.33%

The Commissioners Court has demonstrated its commitment to local taxpayers by keeping the tax rate as low as possible while balancing the need for services for our growing community. The County portion of the tax bill for the average taxable homestead for the FY 2018 Adopted Budget

is \$25.95 more than the tax bill in FY 2014. As noted below in Table 10, this is a 2.36 percent increase over a five-year period. This has been accomplished through a managed tax rate approach that reduced the property tax rate 12.56 cents during this time factored against increases to property values as highlighted below.

Table 10  
Changes to Property Tax Rate, Average Taxable Homestead  
and Annual Property Taxes since FY 2014

	<b>FY 2014 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>Difference (\$)</b>	<b>Difference (%)</b>
Average Appraised Value Homestead	\$282,909	\$402,898	\$119,989	42.41%
Average Taxable Value Homestead	\$222,431	\$305,173	\$82,742	37.02%
Tax Rate Per \$100 of Taxable Value	49.46¢	36.90¢	(12.56¢)	(25.39%)
Annual Property Taxes on Average Taxable Homestead Value	\$1,100.14	\$1,126.09	\$25.95	2.36%

## PROPERTY TAX BASE

The total taxable value for all Travis County property increased from \$155.1 billion in the FY 2017 Adopted Budget to \$171.0 billion for the FY 2018 Adopted Budget, which is based on the certified values as of January 1, 2017. The certified value for FY 2018 includes new property value of \$4.1 billion, compared to \$3.8 billion last year. The data in the following tables, and presented elsewhere in this document, is based on certified values by the Travis Central Appraisal District (TCAD).

## EXEMPTIONS

Along with the tax rate set by local taxing jurisdictions and property values appraised at market value by TCAD, exemptions are an important component of calculating the annual tax liability for a property. Texas law allows a variety of partial or complete exemptions from local property taxes. Exemptions lower the taxable value of a property and its associated tax liability. A partial exemption removes a percentage or fixed dollar amount of the property's value from taxation. An absolute or total exemption excludes the entire property from taxation. In most circumstances, exemptions require applications, which can be filed with the TCAD. The general deadline for filing an exemption application is April 30. Specific information and exemption applications can be found at <https://www.traviscad.org/forms/>.

The Commissioners Court has had a long-standing practice of offering the maximum allowed Homestead Exemption of 20 percent to eligible Travis County households. In addition, Travis County offers an optional 65 and Older/Disabled Homestead Exemption of \$80,000.



A summary of major exemptions for FY 2018 offered by Travis County, Central Health, City of Austin, Austin ISD, and Austin Community College is below.

Table 11  
FY 2018 Homestead Exemptions by Jurisdiction

Jurisdiction	Homestead Exemption	65 and Older Exemption	Disability Homestead Exemption
Travis County	20%	\$80,000	\$80,000
	with minimum of \$5,000		
Central Health	20%	\$80,000	\$80,000
	with minimum of \$5,000		
City of Austin	8%	\$85,500	\$85,500
	with minimum of \$5,000		
Austin I.S.D.*	\$25,000	\$35,000	\$25,000
Austin Community College	1%	\$150,000	\$150,000
	with minimum of \$5,000		

\*State law also automatically sets a tax ceiling that limits school property taxes to the amount the owner paid in the year they first qualified for the 65 and Older or Disabled Exemption.

## OTHER MAJOR LOCAL JURISDICTIONS

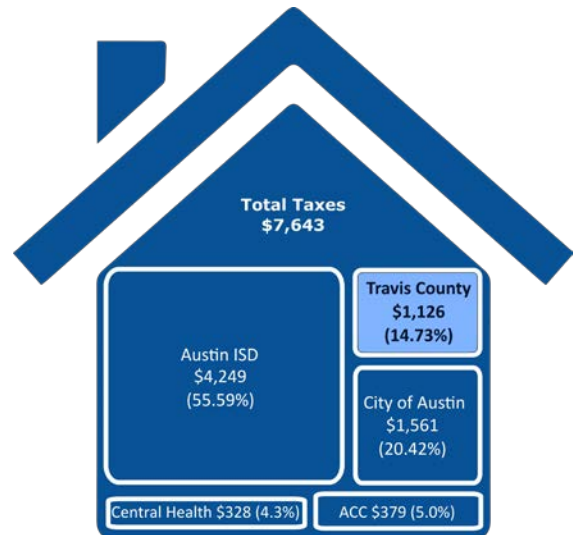
Travis County has over 120 taxing jurisdictions. The most prevalent tax rates include those for Travis County, the Austin Independent School District (AISD), the Austin Community College, the City of Austin, and Central Health. Tax rate information for these jurisdictions can be found at the Travis County Tax Office website: <https://tax-office.traviscountytexas.gov/reports-data>. The FY 2017 (tax year 2016) and FY 2018 (tax year 2017) tax rates for the five major taxing jurisdictions are shown in Table 12.

Table 12  
Major Local Jurisdictions Property Tax Rates

	FY 2017 Rate	FY 2018 Rate	Difference
Travis County	\$0.383800	\$0.369000	-\$0.014800
Central Health	\$0.110541	\$0.107385	-\$0.003156
City of Austin	\$0.441800	\$0.444800	\$0.003000
Austin I.S.D.	\$1.192000	\$1.192000	\$0.000000
Austin Community College	\$0.102000	\$0.100800	-\$0.001200
Combined Tax Rate	\$2.230141	\$2.213985	-\$0.016156

## OVERLAPPING PROPERTY TAX RATE AND IMPACT OF EXEMPTIONS

The property tax bill typically includes property taxes from multiple jurisdictions. The combined tax rate from these jurisdictions is called the overlapping property tax rate. The house to the right represents the property taxes for the average taxable homestead in Travis County for a property served by the five major local jurisdictions.



The tax bill for each jurisdiction is calculated by multiplying the adopted tax rate by the property’s taxable value and dividing by 100 since the adopted tax rates is expressed per \$100 of taxable value. As an example, the table below shows the FY 2018 overlapping property tax bill for a property assessed at \$381,466 within the jurisdictions of Travis County, Central Health, City of Austin, Austin I.S.D. and Austin Community College and illustrates the reduction in tax liability from the homestead exemption. The property taxes from Travis County represent approximately 14.8% of the total property tax bill in the example on the below.

**Table 13**  
FY 2018 Overlapping Tax Rate and Impact of Exemptions on the Average Taxable Homestead

Jurisdiction	Tax Rate	Value Before Exemptions	Reduction in Taxable Value from Homestead Exemption	Taxable Value After Homestead Exemption	FY 18 Property Tax Bill for Avg Taxable Homestead
Travis County	\$ 0.369000	\$ 381,466	\$ 76,293	\$ 305,173	\$ 1,126
Central Health	\$ 0.107385	\$ 381,466	\$ 76,293	\$ 305,173	\$ 328
City of Austin	\$ 0.444800	\$ 381,466	\$ 30,517	\$ 350,949	\$ 1,561
Austin I.S.D.	\$ 1.192000	\$ 381,466	\$ 25,000	\$ 356,466	\$ 4,249
Austin Community College	\$ 0.100800	\$ 381,466	\$ 5,000	\$ 376,466	\$ 379
<b>Total</b>	<b>\$ 2.213985</b>				<b>\$ 7,643</b>

FY 2018 Travis County Average Taxable Homestead Value

**Table 14**  
**Travis County Tax Rate History FY 2009 to FY 2018 Adopted Budget**  
 (Rates expressed per \$100 of valuation)

Fiscal Year	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Tax Year	TY 2008	TY 2009	TY 2010	TY 2011	TY 2012	TY 2013	TY 2014	TY 2015	TY 2016	TY 2017
Adopted M&O Tax Rate	0.3394	0.3517	0.3858	0.4085	0.4217	0.4190	0.3850	0.3486	0.3222	0.3143
Adopted Debt Service Tax Rate	0.0728	0.0698	0.0800	0.0770	0.0784	0.0756	0.0713	0.0683	0.0616	0.0547
<b>Adopted Tax Rate</b>	<b>0.4122</b>	<b>0.4215</b>	<b>0.4658</b>	<b>0.4855</b>	<b>0.5001</b>	<b>0.4946</b>	<b>0.4563</b>	<b>0.4169</b>	<b>0.3838</b>	<b>0.3690</b>
<b>Comparing the Adopted Tax Rate to the Effective Tax Rate</b>										
Total Effective Tax Rate	0.3908	0.4093	0.4496	0.4714	0.4856	0.4802	0.4496	0.4072	0.3747	0.3568
<b>% Adopted Rate Above the Total Effective Tax Rate</b>	<b>5.48%</b>	<b>2.98%</b>	<b>3.60%</b>	<b>2.99%</b>	<b>2.99%</b>	<b>3.00%</b>	<b>1.49%</b>	<b>2.38%</b>	<b>2.43%</b>	<b>3.42%</b>
<b>Comparing the Adopted M&amp;O Rate to the Effective M&amp;O Rate</b>										
Effective M&O Rate	0.3156	0.3371	0.3754	0.3906	0.4089	0.4049	0.3808	0.3435	0.3132	0.2994
Adopted Debt Service Rate	0.0728	0.0698	0.0800	0.0770	0.0784	0.0756	0.0713	0.0683	0.0616	0.0547
Effective M&O + Debt Tax Rate	0.3884	0.4069	0.4554	0.4676	0.4873	0.4805	0.4521	0.4118	0.3748	0.3541
Adopted M&O Tax Rate	0.3394	0.3517	0.3858	0.4085	0.4217	0.4190	0.3850	0.3486	0.3222	0.3143
<b>% Adopted M&amp;O Rate Above the Effective M&amp;O Rate</b>	<b>7.54%</b>	<b>4.33%</b>	<b>2.77%</b>	<b>4.58%</b>	<b>3.13%</b>	<b>3.48%</b>	<b>1.10%</b>	<b>1.48%</b>	<b>2.87%</b>	<b>4.98%</b>
<b>Comparing the Adopted Tax Rate to the Rollback Tax Rate</b>										
Rollback M&O Rate (Effective M&O*1.08 per Tax Code Section 26.04)	0.3408	0.3640	0.4054	0.4218	0.4416	0.4372	0.4112	0.3709	0.3382	0.3233
Debt Service Rate	0.0728	0.0698	0.0800	0.0770	0.0784	0.0756	0.0713	0.0683	0.0616	0.0547
<b>Rollback Rate</b>	<b>0.4136</b>	<b>0.4338</b>	<b>0.4854</b>	<b>0.4988</b>	<b>0.5200</b>	<b>0.5128</b>	<b>0.4825</b>	<b>0.4392</b>	<b>0.3998</b>	<b>0.3780</b>
Adopted Tax Rate	0.4122	0.4215	0.4658	0.4855	0.5001	0.4946	0.4563	0.4169	0.3838	0.3690
<b>Amount the Adopted Tax Rate was Under the Rollback Rate</b>	<b>0.0014</b>	<b>0.0123</b>	<b>0.0196</b>	<b>0.0133</b>	<b>0.0199</b>	<b>0.0182</b>	<b>0.0262</b>	<b>0.0223</b>	<b>0.0160</b>	<b>0.0090</b>

## TAXPAYER IMPACT STATEMENT

The Taxpayer Impact Statement below provides readers with a primer on basic tax terms such as the effective tax rate and the rollback rate, as well as some examples of the impact of tax rates at differing property values. The impact for each property will vary depending on the taxable value, types of exemptions, and appreciation from the prior year.

### TRAVIS COUNTY TAXPAYER IMPACT STATEMENT

Travis County offers a 20% homestead exemption, the maximum allowed by law. The Commissioners Court also offers an additional \$80,000 exemption for homesteads of those 65 years and older or disabled. The average Travis County taxable homestead value increased 7.02% from \$285,152 last year to \$305,173 this year. The tax rate for the FY 2018 Adopted Budget of 36.90 ¢ per \$100 of taxable value results in a estimated \$31.68 annual increase in the County portion of property taxes for the average taxable homestead. The estimated FY 2018 County property taxes for other valued homesteads shown below are based on assessed values appreciating 10% from the previous year because that is the maximum allowed in Texas for properties with a homestead exemption. The actual impact for FY 2018 for each property will vary depending on the taxable value, types of exemptions, appreciation and the adopted tax rate.

Fiscal Year 2017 Tax Information			Fiscal Year 2018 Adopted Budget Estimated Property Tax Impact			
Assessed Value	Taxable Value	Property Taxes	Property Taxes	Change from Prior Yr	Effective Tax Rate	Rollback Tax Rate
Values as of	Reduced by	Taxable Value x Adopted	Taxes @Adopted Budget	FY 2018 Adopted Budget	Taxes @Effective	Taxes @ Rollback
January 1, 2016	20% Homestead Exemption	Rate of 0.3838 per \$100	Rate of 0.3690 per \$100	Taxes less FY 2017	Rate of 0.3568 per \$100	Rate of 0.3780 per \$100
<b>\$356,440 Avg HS</b>	<b>\$285,152 Avg HS</b>	<b>\$1,094.41 Avg HS</b>	<b>\$1,126.094 Avg HS</b>	<b>\$31.68 Avg HS</b>	<b>\$1,088.86 Avg HS</b>	<b>\$1,153.55 Avg HS</b>
\$150,000	\$120,000	\$460.56	\$487.08	\$26.52	\$470.98	\$498.96
\$250,000	\$200,000	\$767.60	\$811.80	\$44.20	\$784.96	\$831.60
\$350,000	\$280,000	\$1,074.64	\$1,136.52	\$61.88	\$1,098.94	\$1,164.24
\$450,000	\$360,000	\$1,381.68	\$1,461.24	\$79.56	\$1,412.93	\$1,496.88
\$550,000	\$440,000	\$1,688.72	\$1,785.96	\$97.24	\$1,726.91	\$1,829.52
\$650,000	\$520,000	\$1,995.76	\$2,110.68	\$114.92	\$2,040.90	\$2,162.16
\$750,000	\$600,000	\$2,302.80	\$2,435.40	\$132.60	\$2,354.88	\$2,494.80
\$850,000	\$680,000	\$2,609.84	\$2,760.12	\$150.28	\$2,668.86	\$2,827.44
\$950,000	\$760,000	\$2,916.88	\$3,084.84	\$167.96	\$2,982.85	\$3,160.08

**Definitions:**

**Adopted Budget Tax Rate** - FY 2018 Adopted Budget Tax Rate is 3.42% above the Effective Tax Rate (ETR) and 4.98% above Effective Maintenance & Operations rate plus debt service requirements.

**Effective Tax Rate (ETR)** - A calculated rate that would provide the taxing unit with approximately the same amount of revenue it received in the previous year on properties taxed in both years. This tax rate calculation does not include the impact of additional tax revenue resulting from new construction.

**Rollback Tax Rate** - Tax rate level that allows the taxing jurisdiction to collect 8% more taxes, not including debt repayment, than the previous year. This is the maximum tax increase allowed by law without triggering an election to "rollback" the tax rate. This tax rate calculation does not include the impact of additional tax revenue resulting from new construction.

Table 15  
Current Property Tax Revenue Compared to Tax Rate

	<b>MAINTENANCE AND OPERATING (M&amp;O) TAX RATE</b>	<b>DEBT SERVICE TAX RATE</b>	<b>TOTAL TAX RATE</b>	<b>CURRENT PROPERTY TAX REVENUE</b>
<b>FY 2009</b>	\$0.3394	\$0.0728	\$0.4122	\$318,500,480 M&O
				\$68,317,133 Debt Service
				\$386,817,613 Total
<b>FY 2010</b>	\$0.3517	\$0.0698	\$0.4215	\$328,626,332 M&O
				\$65,220,694 Debt Service
				\$393,847,026 Total
<b>FY 2011</b>	\$0.3858	\$0.0800	\$0.4658	\$345,968,222 M&O
				\$71,740,430 Debt Service
				\$417,708,652 Total
<b>FY 2012</b>	\$0.4085	\$0.0770	\$0.4855	\$380,618,089 M&O
				\$71,744,413 Debt Service
				\$452,362,502 Total
<b>FY 2013</b>	\$0.4217	\$0.0784	\$0.5001	\$418,763,915 M&O
				\$77,854,140 Debt Service
				\$496,618,055 Total
<b>FY 2014</b>	\$0.4190	\$0.0756	\$0.4946	\$439,735,292 M&O
				\$79,341,259 Debt Service
				\$519,076,551 Total
<b>FY 2015</b>	\$0.3850	\$0.0713	\$0.4563	\$452,494,398 M&O
				\$83,799,611 Debt Service
				\$536,294,009 Total
<b>FY 2016</b>	\$0.3486	\$0.0683	\$0.4169	\$468,220,150 M&O
				\$91,736,765 Debt Service
				\$559,956,915 Total
<b>FY 2017</b>	\$0.3222	\$0.0616	\$0.3838	\$489,767,133 M&O
				\$93,636,423 Debt Service
				\$583,403,556 Total
<b>FY 2018</b>	\$0.3143	\$0.0547	\$0.3690	\$526,719,585 M&O
				\$91,668,983 Debt Service
				\$618,388,567 Total
<b>DIFFERENCE FY 18 - 17</b>	(\$0.0079)	(\$0.0069)	(\$0.0148)	\$36,952,451 M&O
				(\$1,967,440) Debt Service
				\$34,985,011 Total

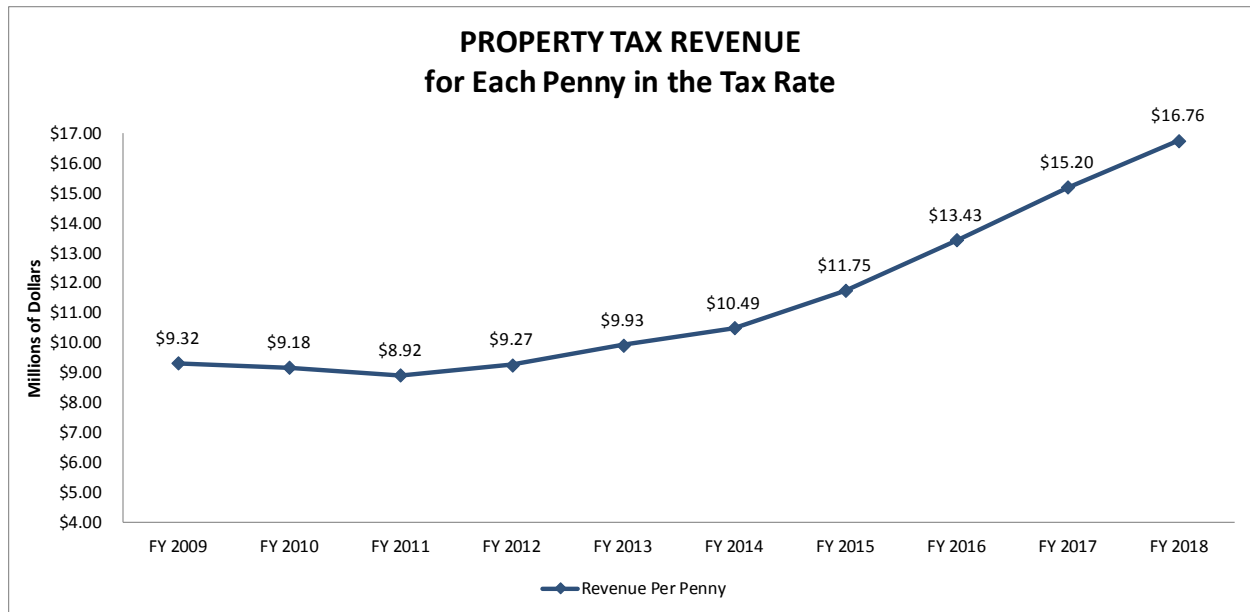
**Chart 4**  
**Travis County Taxes on the Average/Median Homestead and**  
**Property Tax Revenue**

FISCAL YEAR	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Change
<b>Avg. Appraised Value of a Homestead</b>	\$282,894	\$287,732	\$272,820	\$272,931	\$270,774	\$282,909	\$316,409	\$350,082	\$381,442	\$402,898	\$21,456
<b>Taxable Value</b>	\$211,388	\$218,761	\$217,812	\$215,892	\$214,567	\$222,431	\$240,026	\$262,520	\$285,152	\$305,173	\$20,021
<b>County Tax Rate</b>	\$0.4122	\$0.4215	\$0.4658	\$0.4855	\$0.5001	\$0.4946	\$0.4563	\$0.4169	\$0.3838	\$0.3690	(\$0.0148)
<b>Tax</b>	\$871	\$922	\$1,015	\$1,048	\$1,073	\$1,100	\$1,095	\$1,094	\$1,094	\$1,126	\$32

FISCAL YEAR	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Change
<b>Med. Appraised Value of a Homestead</b>	\$207,674	\$216,827	\$208,028	\$203,749	\$200,755	\$209,385	\$238,926	\$248,440	\$273,236	\$296,450	\$23,214
<b>Taxable Value</b>	\$156,223	\$165,514	\$163,781	\$161,894	\$159,835	\$165,775	\$180,760	\$199,300	\$219,192	\$237,860	\$18,668
<b>Tax Rate</b>	\$0.4122	\$0.4215	\$0.4658	\$0.4855	\$0.5001	\$0.4946	\$0.4563	\$0.4169	\$0.3838	\$0.3690	(\$0.0148)
<b>Tax</b>	\$644	\$698	\$763	\$786	\$799	\$820	\$825	\$831	\$841	\$878	\$36

Average and median appraised values of a Homestead are values for each year according to the Travis Central Appraisal District at time of certification.



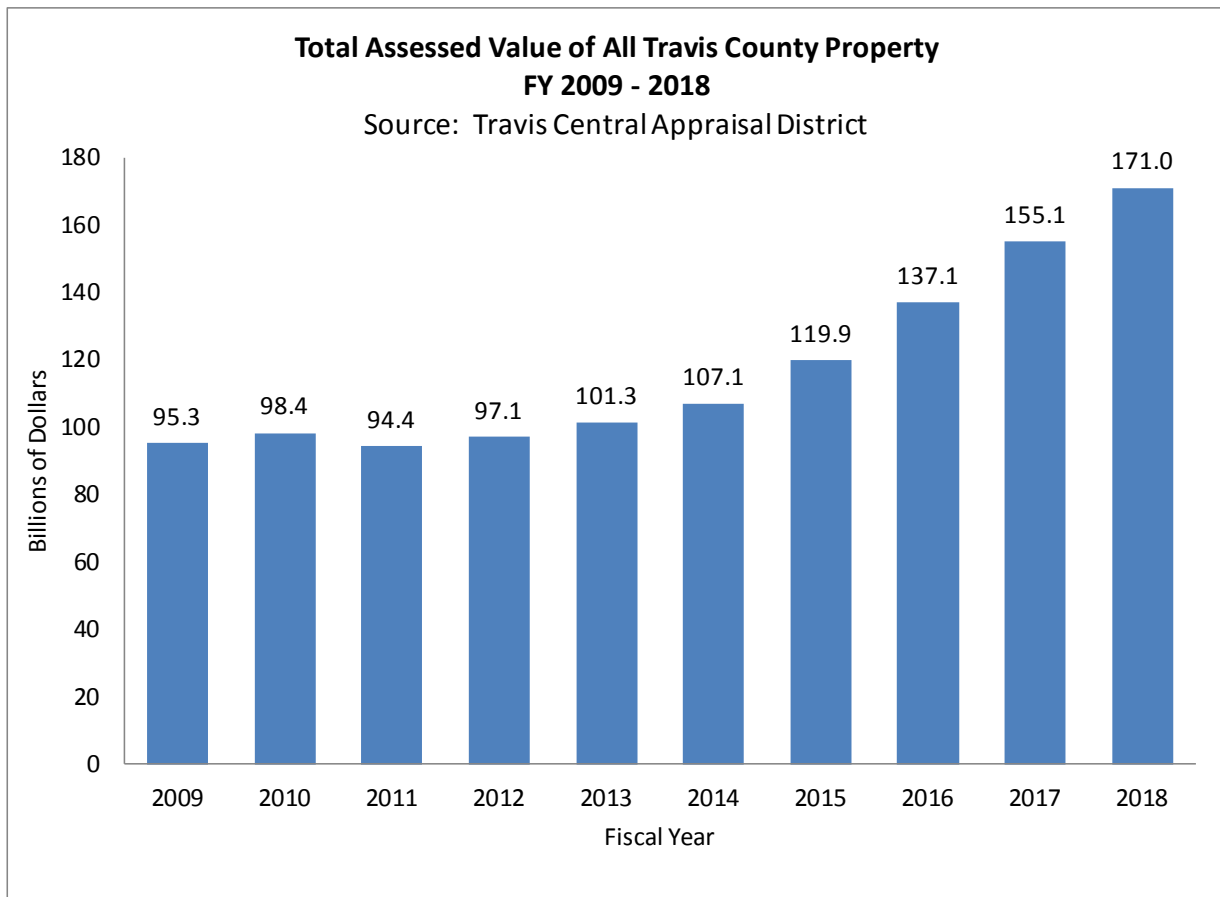
FISCAL YEAR	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Change
<b>Revenue (Millions)</b>	\$9.32	\$9.18	\$8.92	\$9.27	\$9.93	\$10.49	\$11.75	\$13.43	\$15.20	\$16.76	\$1.56

One cent of the tax rate used for the FY 2018 Adopted Budget generates approximately \$16.76 million in General Fund current tax revenue based on the certified net taxable property value of \$171,000,908,622 and rolling stock value of \$4,170,547 with a collection rate of 98%.

**Chart 5**  
**Total Assessed Value of All Taxable Travis County Property**

**FISCAL YEAR 2009 THROUGH FISCAL YEAR 2018**  
Source: Travis Central Appraisal District

FISCAL YEAR	TOTAL TAXABLE VALUE	NEW CONSTRUCTION VALUE	APPRECIATION VALUE	TOTAL CHANGE IN VALUE
2009	95,269,235,051	3,943,959,449	6,228,902,455	10,172,861,904
2010	98,355,097,325	2,926,977,219	158,885,055	3,085,862,274
2011	94,393,213,282	1,777,697,874	(5,739,581,917)	(3,961,884,043)
2012	97,054,517,458	3,544,836,553	(883,532,377)	2,661,304,176
2013	101,328,056,027	3,549,742,494	723,796,075	4,273,538,569
2014	107,087,701,114	2,330,290,888	3,429,354,199	5,759,645,087
2015	119,926,668,466	2,652,040,340	10,186,927,012	12,838,967,352
2016	137,052,418,514	4,124,753,652	13,000,996,396	17,125,750,048
2017	155,105,496,399	3,843,423,826	14,209,654,059	18,053,077,885
2018	171,000,908,622	4,062,303,391	11,833,108,832	15,895,412,223



## GENERAL FUND SUMMARY

The FY 2018 Adopted Budget total for the General Fund is \$749.1 million, an increase of \$48.1 million compared to the FY 2017 Adopted Budget of \$701.0 million. This represents a 6.8 percent increase from the FY 2017 Adopted Budget, including an increase to the beginning fund balance.

Budgetary changes are summarized in the General Fund Summary that follows. The majority of this document focuses on the recommended expenditures and reserves in the General Fund, Travis County's largest fund.

Table 16

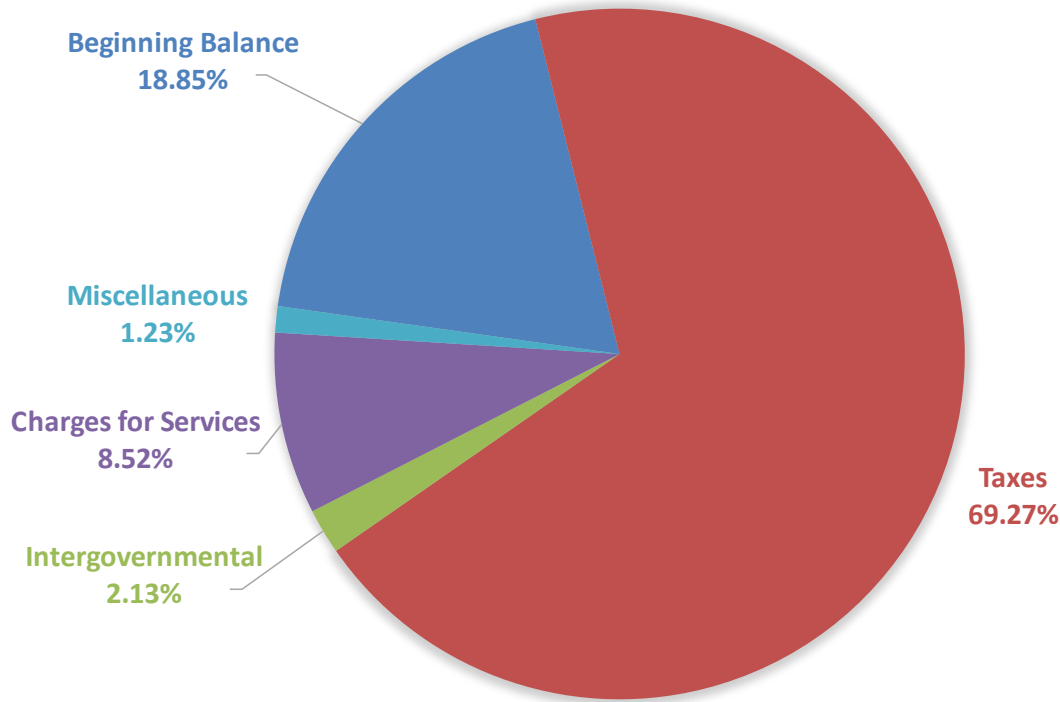
<b>GENERAL FUND SUMMARY</b>					
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Adopted Budget		
			One-Time	Ongoing	Total
<b>Total Revenue:</b>					
Available Beginning Balance	135,769,269	135,080,811	141,162,739	-	141,162,739
Property Taxes	459,664,201	482,889,124	-	518,902,057	518,902,057
Other Revenue	79,970,375	83,076,846	-	88,997,605	88,997,605
<b>Total Revenue</b>	<b>\$ 675,403,845</b>	<b>\$ 701,046,781</b>	<b>\$ 141,162,739</b>	<b>\$ 607,899,662</b>	<b>\$ 749,062,401</b>
<b>General Purpose Reserves:</b>					
Unallocated Reserve	68,756,275	71,358,039	76,167,665	-	76,167,665
Allocated Reserve	11,803,812	13,009,741	7,454,061	5,890,969	13,345,030
Capital Acquisition Resources Reserve	5,169,600	4,529,952	6,029,095	-	6,029,095
Reserve for Emergencies & Contingencies	5,000,000	5,000,000	5,000,000	-	5,000,000
<b>Special Purpose Reserves:</b>					
Compensation Reserve	-	-	1,830,203	4,450,800	6,281,003
Reserve for State Cuts & Unfunded Mandates	1,000,000	1,000,000	-	3,500,000	3,500,000
Reserve for Replacement of Integrated Justice System	3,140,228	4,200,000	3,321,387	-	3,321,387
Reserve for Interlocal Agreements	3,128,611	3,530,978	1,727,711	494,408	2,222,119
Annualization Reserve	1,033,034	1,058,644	-	1,325,978	1,325,978
Smart Building Maintenance Reserve	458,959	476,905	662,463	-	662,463
Sheriff's Office Overtime Reserve	966,824	736,310	190,754	309,246	500,000
STAR Flight Maintenance Reserve	849,915	-	-	-	-
Future Grant Requirements Reserve	550,000	-	-	-	-
Civil & Family Courts Complex Reserve	198,862	-	-	-	-
<b>Reserves</b>	<b>\$ 102,056,120</b>	<b>\$ 104,900,569</b>	<b>\$ 102,383,339</b>	<b>\$ 15,971,401</b>	<b>\$ 118,354,740</b>
<b>Departmental Base Budgets</b>	<b>\$ 510,103,905</b>	<b>\$ 535,259,103</b>	<b>\$ -</b>	<b>\$ 561,704,823</b>	<b>\$ 561,704,823</b>
<b>Budget Changes &amp; Reductions</b>					
Departmental Budgets Submitted Below Target	(91,424)	-	-	-	-
Salary Savings	(190,277)	(929,435)	-	(144,380)	(144,380)
Other Changes	(321,566)	(45,080)	-	(800,000)	(800,000)
<b>Budget Changes &amp; Reductions</b>	<b>\$ (603,267)</b>	<b>\$ (974,515)</b>	<b>\$ -</b>	<b>\$ (944,380)</b>	<b>\$ (944,380)</b>
<b>Changes in Pay &amp; Benefits:</b>					
Health Insurance Premiums	6,170,897	4,777,714	-	4,987,056	4,987,056
Pay Increase - Classified Pay Scale	5,967,537	5,540,038	-	4,754,507	4,754,507
Retirement Contributions	-	2,647,252	-	1,684,180	1,684,180
Pay Increase - Peace Officers Pay Scale	791,445	875,050	-	946,698	946,698
Elected Officials	89,033	76,797	-	63,312	63,312
<b>Changes in Pay &amp; Benefits</b>	<b>\$ 13,018,912</b>	<b>\$ 13,916,851</b>	<b>\$ -</b>	<b>\$ 12,435,753</b>	<b>\$ 12,435,753</b>



Table 16 (Continued)

<b>GENERAL FUND SUMMARY</b>					
	FY 2016	FY 2017	FY 2018 Adopted Budget		
	Adopted	Adopted	One-Time	Ongoing	Total
<b>PROGRAM FUNDING PRIORITIES</b>					
<b>Maintenance of Current Service Levels</b>					
Elections Funding	1,851,049	1,046,008	1,820,013	359,975	2,179,988
Jail Inmate Services/Costs	1,478,081	2,852,974	617,025	1,159,513	1,776,538
Maintenance of Stormwater Facilities and Landfill			639,938	242,630	882,568
Critical Information Technology Systems Support	1,690,789	931,076	443,370	427,675	871,045
Legally Mandated Fees and Indigent Representation	632,661	2,042,096	-	720,705	720,705
Office of the Governor Grant Programs			11,741	650,105	661,846
Custodial Support			-	584,090	584,090
New Civil District Court			5,000	508,507	513,507
Parks Operations and Maintenance		150,000	248,278	190,423	438,701
Maintenance of Emergency Aircraft	960,000	1,500,000	355,000	-	355,000
Civil/Family Law Support	53,389	111,908	6,374	289,538	295,912
Waller Creek TIF Agreement	335,923	329,781	-	244,731	244,731
Probate Court Support			111,120	100,453	211,573
Juvenile Public Defender Staff			1,000	109,977	110,977
District Attorney - Public Integrity Unit			-	104,332	104,332
Other Expenditures	3,400,744	1,287,974	80,163	421,453	501,616
<b>Subtotal Maintenance of Current Service Levels</b>	<b>10,402,636</b>	<b>10,251,817</b>	<b>4,339,022</b>	<b>6,114,107</b>	<b>10,453,129</b>
<b>Programs and Changes Approved Mid Year</b>					
Planning and Budget Positions			5,000	160,188	165,188
DNA Review		268,446	107,963	-	107,963
Security			-	73,333	73,333
Other Mid-Year additions	183,798	705,358	-	3,400	3,400
<b>Subtotal Programs and Changes Approved Mid Year</b>	<b>183,798</b>	<b>973,804</b>	<b>112,963</b>	<b>236,921</b>	<b>349,884</b>
<b>Transfers between Departments/Funds</b>					
Road & Bridge Fund Support	1,200,000	450,000		2,300,000	2,300,000
Balcones Canyonlands Preservation	2,084,082	1,687,524		1,007,798	1,007,798
Other Departmental/Fund Transfers	571,552	234,059	32,036	503,959	535,995
<b>Subtotal Transfers between Departments/Funds</b>	<b>3,855,634</b>	<b>2,371,583</b>	<b>32,036</b>	<b>3,811,757</b>	<b>3,843,793</b>
<b>Pilot Programs</b>					
New Pilots			148,511		148,511
Successful Pilots	171,641	87,000		136,487	136,487
Other Pilots	1,316,057	1,277,555	696,703		696,703
<b>Subtotal Pilots</b>	<b>1,487,698</b>	<b>1,364,555</b>	<b>845,214</b>	<b>136,487</b>	<b>981,701</b>
<b>Other Funding Priorities</b>					
Security Improvements	1,017,372	1,767,663	2,054,857	426,664	2,481,521
New Parks			77,200	812,833	890,033
New Buildings and Construction Related		185,000	98,900	673,173	772,073
DNA Review/Conviction Integrity Unit			360,977	305,759	666,736
Natural Disaster		160,000	325,950	291,577	617,527
Sheriff's Office Law Enforcement			52,542	437,790	490,332
Integrated Justice System Replacement	954,622	898,937		333,519	333,519
Purchasing	-		12,040	313,008	325,048
Revenue Related Funding Priorities	246,482	1,126,173	60,000	242,626	302,626
Tax Office	187,766	142,672		183,423	183,423
Civil Courts Attorney Reclassification				146,487	146,487
Medical Examiner	150,000	90,380		114,902	114,902
District Attorney Interagency Agreements	450,266	439,064			-
Other Expenditures	1,499,100	1,017,551	173,114	185,398	358,512
<b>Subtotal Other Funding Priorities</b>	<b>4,505,608</b>	<b>5,827,440</b>	<b>3,215,580</b>	<b>4,467,159</b>	<b>7,682,739</b>
<b>Capital Acquisition and Improvements</b>					
	30,392,801	27,155,574	30,234,585	3,965,634	34,200,219
<b>Program Funding Priorities</b>	<b>\$ 50,828,175</b>	<b>\$ 47,944,773</b>	<b>\$ 38,779,400</b>	<b>\$ 18,732,065</b>	<b>\$ 57,511,465</b>
<b>Total Expenditures</b>	<b>\$ 675,403,845</b>	<b>\$ 701,046,781</b>	<b>\$ 141,162,739</b>	<b>\$ 607,899,662</b>	<b>\$ 749,062,401</b>
<b>Available Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Chart 6**  
**Where Does the Money Come From? General Fund**

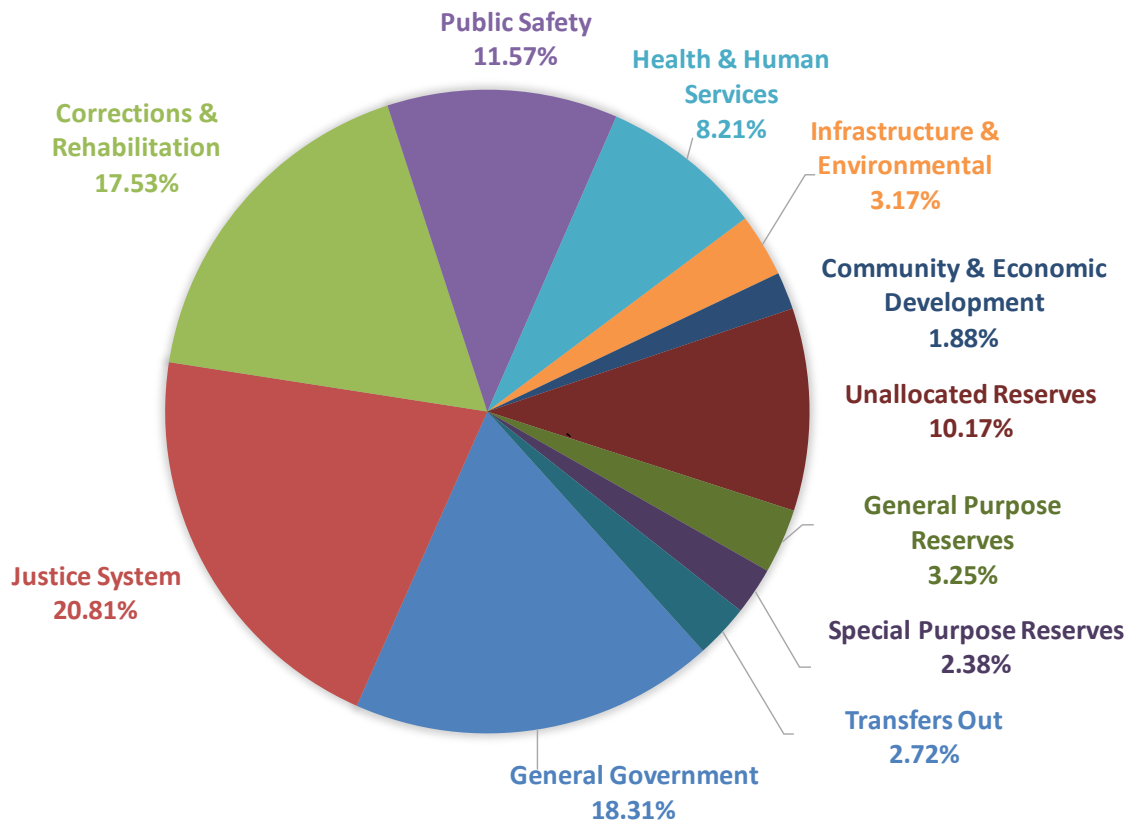


	FY 2017 ADOPTED BUDGET		FY 2018 ADOPTED BUDGET		2018 - 2017 DIFFERENCE	
Beginning Balance	\$135,080,811	19.27%	\$141,162,739	18.85%	\$6,081,928	4.50%
Taxes	482,889,124	68.88%	518,902,057	69.27%	36,012,933	7.46%
Intergovernmental	14,917,724	2.13%	15,991,581	2.13%	1,073,857	7.20%
Charges for Services	61,800,388	8.82%	63,811,702	8.52%	2,011,314	3.25%
Fines & Forfeitures (1)	889,426	0.13%	866,577	0.12%	(22,849)	-2.57%
Interest (1)	2,880,916	0.41%	5,510,776	0.74%	2,629,860	91.29%
Net Change Fair Value (1)	(1,400,000)	-0.20%	(900,000)	-0.12%	500,000	-35.71%
Miscellaneous (1)	3,329,198	0.47%	2,577,960	0.34%	(751,238)	-22.57%
Other Financing Sources (1,2)	659,194	0.09%	1,139,009	0.15%	479,815	72.79%
<b>Total General Fund</b>	<b>\$701,046,781</b>	<b>100.00%</b>	<b>\$749,062,401</b>	<b>100.00%</b>	<b>\$48,015,620</b>	<b>6.85%</b>

(1) Fines & Forfeitures, Interest, Net Change in Fair Value and Other Financing Sources are all combined in Miscellaneous on pie chart due to small percentages.

(2) Other Financing Sources includes Sale of Major Assets and Transfers Into the General Fund. Details of Other Financing Sources shown in Table 4: All Funds Summary

**Chart 7**  
**Where Does the Money Go? General Fund**



	FY 2017		FY 2018		2018 - 2017	
	ADOPTED BUDGET		ADOPTED BUDGET		DIFFERENCE	
General Government (1)	\$124,454,433	17.75%	\$137,103,041	18.31%	\$12,648,608	10.16%
Justice System (1)	\$148,316,459	21.16%	\$155,870,768	20.81%	7,554,309	5.09%
Corrections & Rehabilitation (1)	\$126,264,379	18.01%	\$131,297,745	17.53%	5,033,366	3.99%
Public Safety (1)	\$81,360,741	11.61%	\$86,676,656	11.57%	5,315,915	6.53%
Health & Human Services (1)	\$62,787,292	8.96%	\$61,487,026	8.21%	(1,300,266)	-2.07%
Infrastructure & Environmental Svcs. (1)	\$20,494,872	2.92%	\$23,779,424	3.17%	3,284,552	16.03%
Community & Economic Dev. (1)	\$13,658,078	1.95%	\$14,103,702	1.88%	445,624	3.26%
Unallocated Reserve	\$71,358,039	10.18%	\$76,167,665	10.17%	4,809,626	6.74%
General Purpose Reserves (2)	\$22,539,693	3.22%	\$24,374,125	3.25%	1,834,432	8.14%
Special Purpose Reserves (2)	\$11,002,837	1.57%	\$17,812,950	2.38%	6,810,113	61.89%
Transfers Out	\$18,809,958	2.68%	20,389,299	2.72%	1,579,341	8.40%
	<b>\$701,046,781</b>	<b>100.00%</b>	<b>\$749,062,401</b>	<b>100.00%</b>	<b>48,015,620</b>	<b>6.85%</b>

(1) Programmatic areas experienced a variety of changes, including health and retirement contribution increases and new programmatic investments described in Vol I - Section - Budget Overview and Vol II - Department and Fund Summaries.

(2) Changes in General Purpose and Special Purpose Reserves are detailed in Reserves discussion at the end Vol I, Section 1 - Budget Overview.

## **DEPARTMENTAL BUDGET SUBMISSIONS AND OTHER CHANGES**

The target budgets for all departments, excluding capital, increased 4.9 percent, from \$535.3 million in FY 2017 to \$561.7 million in the FY 2018 Adopted Budget. This change represents investments from the prior budget cycle being incorporated into departmental budgets to maintain a structurally balanced budget.

Offices and departments were asked to supplement their budget submissions with a list of proposed budget cuts in the event that up to five percent of their Target Budget was unable to be funded. The Planning and Budget Office also requested an explanation of the implications of any reduction proposals. This approach was aimed at avoiding across-the-board cuts and providing the County with a more strategic approach for potential reductions. All offices and departments complied with this request. While reductions were not recommended within the FY 2018 Adopted Budget, these proposals will be considered if further reductions from the state or federal government are implemented.

The Adopted Budget includes an overall reduction of \$944,380 related to PBO's annual review of budgeted vacancy and related benefits savings (\$144,380) and a reduction in the countywide fuel budget due to sustained lower petroleum prices (\$800,000). Temporary salary savings are achieved throughout the course of the year from the savings from salaries and related benefits not paid out during the time after an employee vacates a position and before the department or office hires a replacement for that position. As part of this review, PBO recalculated the benefit savings generated by the vacancy savings to match the revised benefit costs.

**Table 17**  
**General Fund Departmental Budget History**

Dept.	Department Name	Adopted FY 2016	Adopted FY 2017	Adopted FY 2018	2018 - 2017 Difference	% Change
122	Civil Courts	\$7,640,719	\$7,823,266	\$8,495,604	\$672,338	8.6%
193	Civil Court Legally Mandated Fees	\$3,884,504	\$4,784,855	\$5,338,210	\$553,355	11.6%
154	Civil Service Commission	\$113,730	\$108,735	\$206,289	\$97,554	89.7%
157	Communications & Records Services	\$5,645,960	\$5,816,758	\$5,873,955	\$57,197	1.0%
139	Community Supervision & Corrections	\$563,733	\$576,475	\$590,393	\$13,918	2.4%
131	Constable, Precinct 1	\$2,190,353	\$2,259,788	\$2,321,914	\$62,126	2.7%
132	Constable, Precinct 2	\$2,935,785	\$2,952,568	\$3,022,693	\$70,125	2.4%
133	Constable, Precinct 3	\$2,428,009	\$2,569,129	\$2,683,062	\$113,933	4.4%
134	Constable, Precinct 4	\$1,882,157	\$1,905,413	\$2,125,283	\$219,870	11.5%
135	Constable, Precinct 5	\$4,791,617	\$4,905,038	\$5,105,095	\$200,057	4.1%
140	Counseling and Education Services	\$3,685,762	\$3,759,034	\$3,870,840	\$111,806	3.0%
119	County Attorney	\$20,136,943	\$20,628,929	\$21,325,548	\$696,619	3.4%
106	County Auditor	\$11,505,475	\$11,642,843	\$11,965,818	\$322,975	2.8%
120	County Clerk	\$12,451,838	\$11,900,797	\$13,262,082	\$1,361,285	11.4%
102	County Commissioner, Precinct 1	\$400,846	\$411,142	\$419,272	\$8,130	2.0%
103	County Commissioner, Precinct 2	\$389,143	\$399,211	\$410,192	\$10,981	2.8%
104	County Commissioner, Precinct 3	\$394,877	\$411,238	\$432,181	\$20,943	5.1%
105	County Commissioner, Precinct 4	\$383,819	\$403,596	\$421,484	\$17,888	4.4%
101	County Judge	\$514,410	\$544,721	\$552,848	\$8,127	1.5%
107	County Treasurer	\$869,519	\$897,740	\$914,620	\$16,880	1.9%
124	Criminal Courts	\$7,544,797	\$7,852,249	\$8,050,540	\$198,291	2.5%
194	Criminal Courts Legally Mandated Fees	\$9,396,523	\$10,565,985	\$10,795,530	\$229,545	2.2%
123	District Attorney	\$21,933,023	\$23,071,001	\$23,778,768	\$707,767	3.1%
121	District Clerk	\$8,499,417	\$8,841,454	\$9,163,198	\$321,744	3.6%
159	Emergency Medical Services	\$21,995,900	\$23,224,832	\$22,741,780	(\$483,052)	-2.1%
147	Emergency Services	\$5,204,944	\$5,537,602	\$6,082,667	\$545,065	9.8%
114	Facilities Management Department	\$12,399,743	\$14,315,460	\$16,817,498	\$2,502,038	17.5%
191	Centralized Rent & Utilities	\$4,280,271	\$4,280,271	\$4,280,271	\$0	0.0%
110	General Administration	\$5,094,700	\$6,238,870	\$5,639,960	(\$598,910)	-9.6%
158	Health & Human Svcs & Agri Life Extension	\$37,166,979	\$38,567,357	\$38,476,463	(\$90,894)	-0.2%
117	Historical Commission	\$2,502	\$2,502	\$2,502	\$0	0.0%
111	Human Resources Mgmt Department	\$17,473,671	\$19,810,205	\$22,786,638	\$2,976,433	15.0%
112	Information Technology Services <sup>1</sup>	\$25,639,268	\$25,734,115	\$25,636,865	(\$97,250)	-0.4%
126	Justice of the Peace, Precinct 1	\$1,114,609	\$1,150,791	\$1,197,484	\$46,693	4.1%
127	Justice of the Peace, Precinct 2	\$2,069,102	\$2,121,630	\$2,191,621	\$69,991	3.3%
128	Justice of the Peace, Precinct 3	\$1,551,344	\$1,608,626	\$1,647,348	\$38,722	2.4%
129	Justice of the Peace, Precinct 4	\$1,116,230	\$1,107,544	\$1,143,411	\$35,867	3.2%
130	Justice of the Peace, Precinct 5	\$1,101,556	\$1,146,922	\$1,190,618	\$43,696	3.8%
155	Justice Planning	\$4,941,594	\$5,128,306	\$6,221,762	\$1,093,456	21.3%
145	Juvenile Probation	\$38,080,781	\$39,414,050	\$40,583,733	\$1,169,683	3.0%
143	Juvenile Public Defender	\$1,657,137	\$1,711,618	\$1,980,245	\$268,627	15.7%
138	Medical Examiner	\$5,081,905	\$5,371,972	\$5,808,640	\$436,668	8.1%
109	Planning and Budget Office	\$2,183,671	\$2,385,819	\$2,765,945	\$380,126	15.9%
142	Pretrial Services	\$5,801,881	\$6,362,219	\$6,540,941	\$178,722	2.8%
125	Probate Court	\$1,982,914	\$2,225,166	\$2,474,795	\$249,629	11.2%
115	Purchasing	\$4,023,186	\$4,234,838	\$4,716,904	\$482,066	11.4%
137	Sheriff	\$159,915,772	\$166,737,622	\$173,192,761	\$6,455,139	3.9%
108	Tax Assessor-Collector	\$10,432,744	\$11,186,183	\$11,699,081	\$512,898	4.6%
149	Transportation & Natural Resources <sup>2</sup>	\$42,459,561	\$44,354,153	\$49,028,592	\$4,674,439	10.5%
116	Veterans Services <sup>3</sup>	\$0	\$0	\$533,498	\$533,498	0.0%
	<b>Total Dept Budgets Excluding CAR<sup>4</sup></b>	<b>\$542,954,924</b>	<b>\$568,990,638</b>	<b>\$596,507,442</b>	<b>\$27,516,804</b>	<b>4.8%</b>
	<b>Total CAR Budgets (excludes reserve)<sup>4</sup></b>	<b>\$30,392,801</b>	<b>\$27,155,574</b>	<b>\$34,200,219</b>	<b>\$7,044,645</b>	<b>25.9%</b>
	<b>Total Dept Budgets</b>	<b>\$573,347,725</b>	<b>\$596,146,212</b>	<b>\$630,707,661</b>	<b>\$34,561,449</b>	<b>5.8%</b>

<sup>1</sup> Centralized Computer Services expenditures are budgeted in the Capital Acquisition Resources Account (CAR).

<sup>2</sup> Centralized Fleet Services expenditures are budgeted in Transportation & Natural Resources.

<sup>3</sup> Veterans Services budget was previously part of Health, Human Services & Agri Life department.

<sup>4</sup> Departmental budgets exclude Capital Acquisition Resources (CAR) funds shown in Total CAR Budgets.

## PROGRAM FUNDING PRIORITIES

The following section highlights budget recommendations that, in most cases, require additional resources. Many of these requests are associated with the increased demand that occurs when funding is constrained over several years, as well as increased costs associated with maintenance agreements, mandated services, and other cost drivers. These increases or changes also include pilot programs, new programs approved during the current year by the Commissioners Court, transfers between departments and/or funds, and other miscellaneous changes. The focus of this section is on the General Fund budget.

### MAINTAINING CURRENT SERVICE LEVELS

The FY 2018 Adopted Budget includes \$10,453,129 to continue to deliver current services and programs. This funding will allow offices and departments to continue executing approved programs. These increases are typically necessitated by factors that may include increased maintenance and contract costs, information technology infrastructure-related costs, and legal or other requirements to maintain current operations.

#### 1. County Clerk – Elections – \$2,179,988

The Adopted Budget includes a one-time increase of \$1,769,488 for the County Clerk to hold a primary election. This includes \$1,142,142 for the election as well as \$627,346 for a potential runoff election. Three-fourths of the expense of any election goes toward hiring temporary elections poll workers, with the remainder being used primarily for the purchase and maintenance of technological equipment. The budget also includes an ongoing increase of \$294,000 to the base budget for increased election costs. Adding this amount raises the total available resources in the base budget of the Elections Division to more accurately reflect the full cost of a general (November) election, lessening the need for mid-year increases from the General Fund's Allocated Reserve.

Additionally, one-time funding of \$50,000 as well as \$56,000 of ongoing funding is included in the FY 2018 Adopted Budget in the County Clerk's Office for adjustments to technology maintenance contracts and to purchase replacement ballot boxes, which are crucial to the integrity of elections. The recommendation also includes \$525 in one-time funds and \$9,975 of ongoing funds for Campaign Finance Enhancement.

#### 2. Travis County Sheriff's Office (TCSO) – Jail Inmate Services – \$1,776,538

The TCSO Adopted Budget includes additional resources for FY 2018 based on current inmate and inflationary growth that occurred in FY 2017 and is projected to continue for FY 2018. A total of \$950,000 (\$400,000 of one-time funds and \$550,000 of ongoing funds) of these additional costs are directly associated with a projected increase in the inmate population. If the population continues to grow beyond the projected amount and/or there is even modest inflation, expenses

could be higher than the current recommendation. To plan for this possibility, the FY 2018 Adopted Budget contains an earmark of \$500,000 on the General Fund Allocated Reserve.

In addition, \$202,500 is included for additional expenditures for inmate support items, including mattresses, shoes, sheets, and blankets. This recommendation is divided into \$75,000 of ongoing funding and \$127,500 of one-time costs.

The FY 2018 Adopted Budget for TCSO also includes \$425,869 (of which \$1,275 is one-time funding) to fund five Registered Charge Nurses for Central Booking. These positions were added due to a change in Jail Standards for the assessment of arrested individuals for possible mental health issues. Additionally, a Registered Nurse (RN) Case Manager is recommended with \$84,919 of ongoing funding. The RN Case Manager would assist with the management of complex medical and mental health cases among incarcerated patients and could potentially limit off-site medical costs by monitoring criminal case dispositions and advocating for the timely release of high-needs patients.

Electronic Medication Administration Record (EMAR) is a system to ensure that all inmates are issued the proper medication in an efficient and effective manner. EMAR replaces hand written records with computerized information encoded on a wristband. The project has an initial cost of \$88,250 and \$25,000 per year for supplies. The Adopted Budget includes funding for EMAR to better administer medications safely and efficiently, as well as improve adherence to and compliance with medication procedures and policies.

### **3. Transportation and Natural Resources and Facilities Management – Storm Water and Landfill Maintenance– \$882,568**

One-time funding in the amount of \$550,000 is included in the adopted budget to replace the 22-year-old landfill leachate collection system at the closed Travis County Highway 290 landfill with a superior pneumatic collection system. The replacement is needed because the current equipment is at the end of its useful life and is exhibiting the effects of age, high shrink/swell of the clay cap in wet/dry years, and corrosive effects of the leachate. A new system will help the County continue to comply with regulations from the Texas Commission on Environmental Quality (TCEQ) and the City of Austin.

Funding is also included to properly maintain Travis County water quality control structures. TCEQ regulations require the operator of a municipal separate storm sewer system (MS4) to operate and maintain all permanent water quality control structures associated with its roadways and facilities on an ongoing basis. The cost of contracted services is included for Transportation and Natural Resources to maintain the storm water structures near County-owned facilities in accordance with regulations in the amount of \$117,630. Additionally, \$125,000 of ongoing funding is included for Facilities Management to maintain new storm water detention and water quality ponds at the East Service Center. This includes contracting for mowing around the structures. This recommendation includes one-time funding in the amount of \$89,938 to replace the cartographic storm water software in TNR.

#### **4. Information Technology Services – Critical Information Technology Systems Support – \$871,045**

Each year, Information Technology Services (ITS) “zero-based budgets” the maintenance agreement line item by reviewing all centrally budgeted software licenses and maintenance and requesting the amount of the marginal increase. There was no increase in FY 2017, but County growth has necessitated an ongoing increase of \$406,326 for FY 2018.

A third party management contract for information technology security for a one-time cost of \$196,513 is also added to the FY 2018 Adopted Budget. The funding will allow for an outside assessment of Travis County’s security protocols by a consultant familiar with County government. The assessment will also make and prioritize recommendations for improvements to the current system.

ITS will begin a three year project to replace Health and Human Services’ current Case Management and Benefits Administration (CABA) case management system. The existing CABA system, implemented in 1999, has been frequently cited by HHS for its limitations, including a lack of centralized data collection ability, duplicate data, and poor data quality. With a new case management system, HHS intends to consolidate case tracking. The planned outcomes include the ability to create dashboards across programs to determine the number of clients served and total dollar amount spent and to track geographic services areas and determine areas of highest need. The proposed system upgrades should allow HHS to: reduce the amount of time taken to process applications, track client success rate and client satisfaction, and increase reporting accuracy. One-time funds of \$104,025 for a special project worker have been added to complete the project.

Each year, ITS requests more than 1,000 new and replacement computers. A majority of the installation work is completed by part-time contractors. As an alternative, ITS proposed two full-time Customer Support Analyst positions to handle the installation as well as secure data on the computers for recycling. Two special project worker positions are included for \$142,832 in the effort to reduce ITS help desk tickets associated with new computer installation. Additionally, \$21,349 in ongoing funding is recommended for the maintenance of DocuSign software.

#### **5. Civil and Criminal Courts Legally Mandated Fees – Indigent Attorney Fees – \$720,705**

The Texas Family Code mandates attorneys be appointed by the court to represent the rights of indigent parties in matters of juvenile justice, termination of parental rights, and incarcerations for contempt of court ordered child support. An additional appropriation to the Civil Courts of \$400,000 is included in the FY 2018 Adopted Budget to improve the alignment of budget with expenditures. In addition, an earmark on the Allocated Reserve of \$600,000 is included in the Adopted Budget. A review of the workload projections and historical expenditure patterns indicate that the Civil Courts’ expenditures could continue to grow in the next year, but likely at a slower rate than recent years. It is imperative to not only continue monitoring trends in collaboration with the Civil Courts, but also to study and analyze representation by private parties



given new technological initiatives to process invoices, as well as the goal of increased reliance on the Offices of Parental Representation (OPR) and Child Representation (OCR).

In 2014, Travis County was granted a multi-year grant from the Texas Indigent Defense Commission to partially fund a Managed Assigned Counsel (MAC) program to oversee the indigent defense process for the Criminal Courts. A cash match was required of 20 percent the first year; 40 percent the second year; 60 percent the third year; and 80 percent the fourth year of the grant. FY 2018 is the fourth year of the grant, and the cash match required is \$707,609, an increase of \$176,902 in the budget over fiscal year 2017. The FY 2018 Adopted Budget includes funding for this purpose.

On May 3, 2016 the Commissioners Court approved a grant application to expand the MAC program by providing social work services and a full-time consultant on immigration issues. This is also a step-down discretionary grant program from the Texas Indigent Defense Commission, with a cash match of 20 percent the first year of the grant, 40 percent the second year, 60 percent the third year, and 80 percent the fourth year. FY 2018 is the second year of the grant, and the required cash match is \$115,836.40, which requires an increase of \$50,643. The FY 2018 Adopted Budget includes funding for this purpose.

The Adopted Budget also includes \$63,160 to increase the mediation rate for indigent Child Protective Services (CPS) cases from \$1,050 to \$1,300 per case. The last request for a mediation rate increase was in 2009, and mediators state that their costs have increased significantly since that time. A 2015 cost analysis conducted by researchers at the University of Texas at Austin found that mediations of CPS cases save Travis County approximately \$1.24 million each year compared with going to trial. These additional funds bring the budget for CPS mediations to \$315,899.

Ongoing funds of \$30,000 are also included to allow the Civil Courts to take over responsibility for foreign language court interpreters for CPS parent respondents from the District Attorney's Office.

#### **6. Juvenile Probation, Civil Courts, Criminal Courts, County Attorney, and Counseling and Education Services – Office of the Governor Grant Programs and Parenting in Recovery/Family Drug Treatment Court – \$661,846**

As detailed previously in the Legislative Update, in January 2017 the Office of the Governor deobligated \$1.5 million of grants to Travis County which support key justice programs. In FY 2017, PBO worked with the affected offices and departments to identify existing resources, primarily through one-time savings from vacant positions, to provide resources for the programs for the remainder of the fiscal year, and to plan for sustainability through FY 2018 and beyond. Offices and departments identified and implemented efficiencies to their programs to mitigate the impact to Travis County taxpayers. Additionally, the "Stronger Together" community fundraising response raised \$133,000, which has been apportioned to the various programs based on the projected need from October 1, 2017 to November 15, 2017. These funds enable

Travis County to commit to continued employment of grant-based personnel through the first month and a half of the fiscal year while the FY 2018 budget is being finalized. This eliminates the need to send Reduction in Force notices to employees providing services to vulnerable populations, juveniles, and clients in alternative courts. Identifying alternative funding for these programs is a continuing effort to mitigate the impact of the actions from the Office of the Governor.

Thoughtful strides have been made in employing efficiencies and obtaining alternative funding resources, which have been combined with \$431,571 in additional funding in the FY 2018 Adopted Budget to continue these vital programs. The table below details continued funding for these programs in FY 2018.

Table 18  
Grant Replacement Funding

Department	Purpose	One-Time	Ongoing	Total
Juvenile Probation	Restoration of OOG funded programs	-	\$166,682	\$166,682
Civil Courts	Travis County Parenting in Recovery/Family Drug Treatment Court - PIR/FDTC	-	80,885	80,885
Criminal Courts	Veterans Court	-	72,393	72,393
County Attorney	Accelerated Victim Outreach Counselor - Family Violence (OOG)	-	57,507	57,507
County Attorney	Accelerated Family Violence Intake Attorney	-	42,363	42,363
Counseling and Education Services	Phoenix Court	11,741	-	11,741
<b>Total OOG Grant Program Funding</b>		<b>\$11,741</b>	<b>\$419,830</b>	<b>\$431,571</b>
Health and Human Services	Travis County Parenting in Recovery/Family Drug Treatment Court - PIR/FDTC (Federal portion)		230,275	230,275
<b>Total Grant Program Funding</b>		<b>\$11,741</b>	<b>\$650,105</b>	<b>\$661,846</b>

The Juvenile Probation programs provide direct services to juveniles in both secure and community-based programs, including trauma counseling, academic and vocational programs, and substance abuse treatment. To continue Juvenile Probation programs through FY 2017 and avoid a reduction in force, the department found alternative sources of funding within their budget and transferred personnel for these programs into vacant positions. To supplement the amount the department is currently absorbing, \$166,682 in ongoing funds is included in the FY 2018 Adopted Budget to cover the direct services to juveniles these programs provide.

A total of \$80,885 is included in the Civil Courts to fund the Drug Court Coordinator position on an ongoing basis for the Parenting in Recovery/Family Drug Treatment Court (PIR/FDTC) program. Additionally, new resources for previously funded grant program includes ongoing funding of \$230,275 in HHS for the component that supports the Civil Courts program by providing treatment and social services to help clients comply with court-ordered programs. PIR/FDTC provides a collaborative system of care for a difficult and high-needs clientele who will continue to interact with the criminal justice and human service areas of the County if no

intervention is offered to them. The PIR/FDTC program has a 77 percent graduation rate, while 67 percent of graduates have not had another CPS lawsuit filed, and 62 percent do not have a drug-related arrest within a year of graduation.

The Veterans Court Program will be continued for FY 2018 from a recommended combination of salary savings from a vacant Associate Judge position and additional ongoing funds of \$72,393. The Veterans Court Program serves honorably discharged veterans arrested in Travis County. The program has resulted in an estimated 1,938 jail bed days avoided while 78.3 percent of graduates did not reoffend within two years of completing the program.

Two Accelerated Victim Outreach Counselors in the County Attorney Family Violence program are funded on an ongoing basis for \$57,507. Additionally, one Attorney position is recommended in the County Attorney's budget at a cost of \$84,837, which required only \$42,363 in new resources because of the removal of two vacant Law Clerk positions, which saved \$42,474. The Victim Outreach Counselors have contacted 2,753 victims since the program's start in October 2015 and remain the point of contact for all of those victims during the entire criminal and protective order process. In addition, the County Attorney is working with the District Attorney's Office to create a joint intake program to speed up the prosecution of family violence cases at the felony level. The accelerated model for felony cases could reduce jail stays for felony offenders.

Counseling and Education Services will be absorbing the majority of the cost of the Phoenix Court specialty court program, which serves defendants charged with offering or agreeing to engage in sexual conduct for a fee. None of the Phoenix Court graduates have been rearrested on prostitution related charges. Justice Planning and Counseling and Education Services have proposed to cover most of the operating expenses (housing, drug testing, etc.) associated with the program for FY 2018. A total of \$11,741, consisting of funds for an independent evaluation of the program for a one-time cost of \$5,000 and mental health counseling for \$6,741, is recommended to be included in the FY 2018 Adopted Budget.

## **7. Facilities – Custodial Services for Existing Buildings – \$584,090**

The Facilities Management department is responsible for the maintenance of 3,069,773 square feet of office space. An updated staffing model for Custodial Services was approved by Commissioners Court whereby County staff would maintain central Travis County facilities and contracted custodial services would maintain facilities in the outlying areas of the County. This new approach attempts to balance the benefits of managing a centralized set of downtown crews while benefiting from outsourced services in more remote areas that would be difficult to staff with in-house personnel. Therefore, in addition to funding for six custodial staff related to the new Ronald Earle building, eight custodial staff were added to staff the remaining central facilities as well as monitor contracted services, as well as funds for a new custodial contract for more remote facilities for a cost of \$584,090.

**8. Civil Courts, District Clerk – 459th District Court and Related Staff – \$513,507**

It has been 17 years since a new Civil District Court was created by the Texas Legislature. The department reports that the workload of the Civil Courts has been increasing in recent years due to the booming population growth in Travis County. To meet this growing demand, Travis County requested authorization from the 85th Texas Legislature to create a new civil court. The bill authorizing this request, SB 1329, was signed into law by the governor and the County plans to fund the new court beginning in FY 2018. The FY 2018 Adopted Budget includes ongoing resources of \$390,837 to fund a District Judge, Court Reporter, Attorney VII, Court Operations Officer, visiting judge and temporary employee salaries, and operating costs associated with these positions.

Additionally, a Court Clerk II is recommended with one time funds of \$5,000 and ongoing funds of \$57,794 to the District Clerk to support the new court. Ongoing funding in the amount of \$59,876 for the cost of legally mandated fees is included in the budget as well.

**9. Transportation and Natural Resources – Park Land Management Program – \$438,701**

Park Land Management Program needs have increased in complexity as the County acquires more land associated with the Onion Creek and Gilleland Creek greenways. One-time funds of \$61,500 and ongoing funds of \$190,423 are recommended for one Natural Resources Specialist and one Natural Resources Tech position in the FY 2018 Adopted Budget for the Park Land Management Program. These additional positions would respond to neighborhood complaints in a timely manner, maintain new properties, maintain a core group of fire management staff to manage fire operations, plan and implement land management operations, support the Forestry Program, and provide resources to assist with park maintenance (trail repair) and special events.

The Adopted Budget includes \$100,000 in one-time funding to manage and protect forest resources in Travis County Parks and Natural Areas through the Park Forestry Program. This funding will help improve safety and allow the department to protect the park forest. Also, PBO recommends one-time funding of \$55,000 to replace existing Automated External Defibrillators (AEDs) in the department that have reached the end of their life. Travis County Parks First Responders are a critical part of the local first response team for visitors to Travis County Parks, especially the more remote locations.

Additionally, one-time staffing for special events funding is included in the amount of \$31,778. The Parks Division plans on utilizing Travis County Parks staff for these events because they are familiar with park operations, trained in customer relations, and have a vested interest in protecting the interests of the County.

**10. Emergency Services – Maintenance of Emergency Aircraft – \$355,000**

One-time funds of \$250,000 for unscheduled maintenance on the three STAR Flight helicopters is included in the FY 2018 Adopted Budget for Emergency Services. In addition, one-time funds

of \$105,000 for scheduled maintenance are included. Aircraft are required, by regulation, to overhaul critical components at regular intervals. Many critical systems, such as electrical, structural, and fuel systems, are not included on the scheduled overhaul list. As the fleet ages and flight hours accumulate, unscheduled maintenance consumes a larger portion of the budget.

### **11. District Attorney and Justice Planning – Civil/Family Law Support – \$295,912**

Two positions are included in the FY 2018 Adopted Budget at a cost of \$184,075 to compliment the current Civil Division team which handles the Child Protective Services (CPS) docket in the 126th District Court and an Associate Court. This amount includes \$181,441 of ongoing resources and \$2,634 of one time start-up cost. Initially only one attorney position was staffed at the Associate Court. This required the Civil Division to supplement staffing with a paralegal and an investigator in order to process the continuing increase and complexity of CPS cases.

On May 9, 2017, Justice Planning submitted an evaluation of the Office of Parental Representation (OPR) and found that the office currently accepts 41.5 percent of eligible cases. In order to keep up with case growth and be able to maintain a high level of representation, one additional attorney has been added to the OPR team with ongoing funds of \$110,837 and \$1,000 in one-time funds. This will give OPR equal staffing to the Office of Child Representation and allow the office to cover the CPS docket hearing schedule without reducing the number of cases they can receive.

### **12. General Administration – Waller Creek Tax Increment Financing (TIF) Reinvestment Zone – \$244,731**

In 2008, Travis County entered into an agreement with the City of Austin for participation in the Waller Creek TIF. As part of the 20-year agreement, Travis County contributes 50 percent of the property tax on the increase in value of real property in the reinvestment zone (tax increment) for TIF purposes. The tax increment will be used to help repay the debt that was issued by the city to build the Waller Creek Tunnel. The tunnel project consists of the construction of flood control improvements along lower Waller Creek that will provide 100-year storm event flood protection with no out-of-bank roadway flooding for the lower Waller Creek watershed. The project will reduce the width of the floodplain in the reinvestment zone area that will significantly increase the amount of developable land area in the lower Waller Creek watershed. The FY 2018 Adopted Budget includes an increase of \$244,731 in the Waller Creek TIF estimated budget due to increase in value of real property in the reinvestment zone. The total estimated County TIF contribution for Fiscal Year 2018 is \$1,673,454.

### **13. Probate Court Support – \$211,573**

Last fall, the Commissioners Court received briefings from the Civil, Criminal, and Probate Courts on caseloads and future courts' needs. In spite of workload growth, it was discussed that the creation of new Probate courts could be delayed until the 2021-2025 time frame. The acquisition of the former federal courthouse at 8th and Lavaca makes it possible to move the existing

probate court and associate judge from the HMS Courthouse into the former federal courthouse by late 2020, with adequate space for the creation of a second probate court.

Personnel additions are included in the FY 2018 Adopted Budget to meet current demands and postpone the need for a second court. Funding of \$186,585, consisting of \$180,519 of ongoing resources and \$6,066 of one time start-up costs, is included in the Adopted Budget for the following items:

- Reclassification of an Attorney I to an Attorney IV to fulfill the role of a Senior Staff Attorney, who will be responsible for management and legal duties that the Probate Court Administrator is currently performing at the expense of important administrative and strategic planning work
- Addition of a second Probate Auditor to meet increased demand resulting from population growth
- Addition of a Planner, Sr., as a two-year Special Project Worker to assist with data collection, performance management, and planning for the existing Probate Court's needs and the creation of a second Probate Court
- Increase in the daily rate for substitute court reporters that the district courts implemented in FY 2017

The Adopted Budget also includes one-time funds of \$24,988 for a two-month succession position to aid the Court's transition as the Probate Court Administrator prepares to retire in November 2017.

#### **14. Juvenile Public Defender –Assistant Public Defender – \$110,977**

In FY 2016 the Juvenile Public Defender's average caseload per attorney was 337 cases per attorney. Based on current trends it is estimated that if the Juvenile Public Defender accepts cases from Juvenile Court at its targeted rate the office will receive 3125 cases for representation which would mean an average attorney caseload in FY 2017 of 348 cases. Caseloads at this level would exceed both national and state recommended maximum caseload guidelines and exceed the office capacity with existing resources. Optimally the Juvenile Public Defender would like to operate at a level of approximately 250-275 cases per year. In order to reduce the case per attorney ratio, one Assistant Public Defender position was added on an ongoing basis at a cost of \$110,977 (of which \$1,000 is for one-time start-up costs).

#### **15. District Attorney – Continuation of Public Integrity Unit Position – \$104,332**

The last of the former state funded Public Integrity Unit (PIU) positions, a forensic accountant, is included for \$104,332. Prior to FY 2014, the Travis County District Attorney's PIU was entirely funded by the State. All state funding for the PIU was eliminated effective September 1, 2013. The forensic accountant assists investigators and attorneys in the Special Prosecutions Division in tracking criminal proceeds from financial crimes and testifies as a witness when cases are taken to trial. The District Attorney's Office funded this position with Forfeited Property Account funds.

However, these funds are not available in the long-term and the position is vital to the unit. Therefore, General Fund resources are included to permanently fund the position.

### 16. Other Funding Needed to Maintain Delivery of Current Services – \$501,616

Increased funding needed to help maintain current service delivery throughout the County in the FY 2018 Adopted Budget that is less than \$100,000 per departmental request is summarized in the table below.

Table 19  
Funding to Maintain Delivery of Current Services

Department	Purpose	One-Time	Ongoing	Total
Health & Human Services	Deaf Services Temporary Staff Increase annual budget	-	98,176	98,176
Facilities Management	On Call and Call Back Program	-	93,039	93,039
Civil Svc Commission	CSC Additional Staff Position	-	84,837	84,837
Health & Human Svcs	AmeriCorps Grant Match	-	39,484	39,484
Constable - Precinct 2	Replacement Electronic Ticket Writers	25,100	-	25,100
District Attorney	Center for Child Protection Contract	-	25,000	25,000
Constable - Precinct 4	Deputy Add Pay	-	24,125	24,125
Justice Planning	The Safe Alliance Manager Position for PlanetSafe	22,500	-	22,500
Communications and Records Services	Centralized Purchase of Legal Research Materials	-	22,111	22,111
Planning and Budget	COA Economic Development Compliance	-	16,000	16,000
Community Supervision & Corrections	Battering Intervention and Prevention Program (BIPP)	--	13,000	13,000
Constable - Precinct 3	Replacement Electronic Ticket Writers	10,500	-	10,500
Constable - Precinct 1	Replacement Electronic Ticket Writers	9,200	-	9,200
Constable - Precinct 1	Replacement Body Armor	7,000	-	7,000
Justice of the Peace – Precincts 1 -5	Increase Visiting Judges Salary 2%	-	3,681	3,681
Justice of the Peace - Precinct 1	Chairs for Jurors and Public	3,200	-	3,200
Constable - Precinct 3	Replacement Body Armor	2,663	-	2,663
Civil Svc Commission	Restoring funds to operating budget	-	2,000	2,000
<b>Total Other Maintenance of Current Services Items</b>		<b>\$80,163</b>	<b>\$421,453</b>	<b>\$501,616</b>

## **PROGRAMS AND CHANGES APPROVED MIDYEAR 2017**

During FY 2017, the Commissioners Court approved a limited number of enhancements to programs that required continued funding in FY 2018. The Adopted Budget includes additional funding of \$349,884 for the programs described below.

### **1. Planning and Budget Office – Planning and Budget Positions – \$165,188**

Mid-year in FY 2017, PBO was approved an additional Senior Planner position as well as a Planning and Budget Analyst. The Planner was added as part of recommendations made in the Operational Review presented to Court late in FY 2016. The Planning and Budget Analyst was added as a maintenance of current effort request. While this recommended position does not completely restore staffing levels to where they were prior the creation of the Economic Development & Strategic Investment Division (ESDI) it allows PBO to fulfill workload requirements. The FY 2018 budget increase provides permanent funding for both positions, including \$5,000 in one-time funds to support the positions.

### **2. Justice Planning – Monitoring of Austin Police Department DNA Lab ILA – \$107,963**

On January 31, 2017, Commissioners Court approved a recommendation to negotiate with the Capital Area Private Defender Service (CAPDS) to complete a materiality review of DNA cases affected by the identified issues and subsequent closure of the Austin Police Department DNA Lab. The professional services contract includes funding for five FTEs (one manager, two attorneys, one investigator, and one administrative assistant) as well as associated operating and capital costs. It is expected this contract will be needed for five years; however, the costs will be reviewed on a yearly basis in order to properly align the budget to the contract. The City of Austin will be contributing half of the funding for this review. In addition, one-time funding of \$107,963 for a special project worker in Justice Planning to monitor the agreement is included in the Adopted Budget.

### **3. Constable – Precinct 4 – Security FTE – \$73,333**

On April 4, 2017, Commissioners Court approved the addition of one Constable Deputy FTE to serve as security for the Precinct Four building. The Constable's Office made this request with the support of the County's Security Manager. Ongoing funding of \$73,333 is included for this FTE.

### **4. Sheriff's Office – Recruiting and Training Academy Instructors – \$3,400**

Mid-year in FY 2017, the Sheriff's Office (TCSO) was approved for seven positions to assist with recruiting and training new employees. In 2017, only personnel costs were approved for these positions. As part of the FY 2018 Budget, \$3,400 in operating support has been added.

## **TRANSFERS BETWEEN DEPARTMENTS AND FUNDS**

The Adopted Budget includes a net increase of \$3,843,793 for transfers between departments and funds. The majority of this increase is related to the continued imbalance of the Road and Bridge Fund given past legislative changes and increased road maintenance costs, and the annual



increase to the Balcones Canyonlands Preserve Fund. All changes affecting these and other funds are detailed below.

### **1. Road and Bridge Fund Subsidy – \$2,300,000**

The Road and Bridge Fund generates revenue from a \$10 fee on each motor vehicle registration, a portion of the motor vehicle sales tax, and a distribution from the state, county, and road district highway fund based on Travis County's area, rural population, and road mileage. Revenue associated with the Road and Bridge Fund has decreased in FY 2018 when compared to FY 2017. The supplemental transfer from TNR's General Fund budget to the Road and Bridge Fund (0145) was increased by \$1,850,000. This transfer assists in the projected shortfall of funds to cover personnel and operating expenditures within the Road and Bridge Fund. A one-time allocation of \$450,000 related to this transfer was removed from the FY 2018 Target Budget, and the FY 2018 Adopted Budget contains \$2,300,000 ongoing.

The long-term future of this Fund and its support of the Road and Bridge Program has been discussed for several years. The Road and Bridge Fund has seen revenue fluctuation in the past and has not maintained the needed fiscal resources for the Road and Bridge Program to complete its annual projects. The Fund often requires a supplement from the General Fund, as recommended for FY 2018, to maintain current effort. A collaborative effort between the Planning and Budget Office, the County Auditor's Office and TNR will help determine the ongoing sustainability of the Fund as a funding source for the Road and Bridge Program.

### **2. Increase in Transfer to Balcones Canyonlands Preserve Fund – \$1,007,798**

The Balcones Canyonlands Preserve (BCP) is a system of preserves that exists as a multi-agency conservation effort. This effort operates under a regional Section 10(a) permit issued under the Endangered Species Act by the US Fish and Wildlife Service. The permit was issued jointly to the BCP's two managing partners, the City of Austin and Travis County, in 1996. The Adopted Budget includes an increase in the transfer from the General Fund to the BCP Fund totaling \$1,007,798. The General Fund transfer is based on the increased tax revenue from new construction on land covered by BCP permits and individual 10(a) permits through the USFWS. The total transfer for FY 2018 is estimated at \$17,945,598.

### **3. Other Transfers between Departments and Funds – \$535,995**

Until FY 2018, Travis County split the staffing for security in the Courthouse between the General Fund and the Courthouse Security Fund. The Courthouse Security Fund was also heavily supported through a transfer from the General Fund. For FY 2018, all of the security staff are budgeted in the General Fund. As a result, all of the personnel costs have been moved from the Courthouse Security Fund to the General Fund and the transfer to the Courthouse Security Fund be terminated. This results in a budgeted expenditure increase of \$495,146 and twenty FTE to the General Fund. The revenue from the Courthouse Security Fund, estimated at \$420,000, will be transferred to the General Fund, offsetting much of the cost of this change.

Two transfers were made out of the HHS budget in FY 2018. A total of \$14,378 ongoing will be transferred from the HHS operating budget to ITS to fund the ongoing maintenance contract for the Clinical Data Solutions software used in the department. Additionally, a total of \$69,723 will be transferred to the Transportation and Natural Resources Department (TNR) in the FY 2018 Adopted Budget. This represents funding for a new Capital Metro bus route to serve a portion of Travis County not currently a part of Capital Metro's service area. The funds were approved in HHS in the FY 2017 Adopted Budget, but will be transferred to TNR because the projects are no longer CDBG eligible and the new placement of funds will provide a sustainable funding partnership for the route. These transfers are cost neutral and do not impact the overall General Fund budget.

The FY 2018 Adopted Budget includes an internal transfer of \$30,500 from the HRMD budget to the ITS budget. ITS maintains a central budget for all software and hardware maintenance agreement costs. The costs for the NeoGov system were originally included in the HRMD budget in FY 2017. Since the use of this software is countywide, the funding is transferred to ITS.

The Dispute Resolution Center receives revenue from the County based on the Alternative Dispute Resolution (ADR) fee charged in certain civil cases filed in the Travis County Court system. The fund has also received a General Fund transfer since FY 2005 in order to fully fund the mission of the Center. The recommended increase for FY 2018 is a transfer of \$32,036 in one-time resources to the Justice Planning Department. This amount was determined after discussion with the department and an accounting of the Center's revenue and expenses.

The staff and operating expenses for the corporations are in the General Fund but are supported by a transfer of \$8,813 from the corporations. The transfer to the County was increased to cover a \$3,000 increase in travel costs related to professional certification courses, training for two staff members, and to cover a final equalization of pay for the two senior staff.

## **PILOT PROGRAMS AND PROJECTS**

A variety of Pilot Programs and Projects totaling \$981,701 are recommended to be funded as part of the Adopted Budget. The pilots consist of new pilots, continuing pilots, and successful pilots that have been converted to ongoing programs.

### **New Pilots – \$148,511**

#### **1. Justice Planning – Mental Health Public Defender Office (MHPDO) Office Special Project Attorney, Yale Law – \$87,237**

The Mental Health Public Defender's strategic plan includes increasing capacity in order to provide specially tailored services to the growing population of justice-involved persons who have intellectual and/or developmental disabilities. The Liman Fellowship program at Yale Law School has offered one of their graduates an opportunity to work at MHPDO, taking up to 100

cases a year as well as study and recommend best practices for the office to handle the defense of clients with intellectual disabilities. The full cost of the position for one year is \$87,237. Yale is offering \$45,000 in revenue to partially subsidize the salary for their fellowship candidate.

## **2. Facilities Management Department – Maintenance Staff – Safety Coordinator and Journeyman Plumber – \$61,274**

FMD will begin a pilot program with a one-time special project worker Safety Coordinator, for \$61,274 to reduce Workers Compensation claims and write a comprehensive safety plan for all FMD personnel. This pilot may expand to other departments with personnel who perform a high amount of physical labor, if the position is successful in reducing workplace accidents.

## **Successful Pilots Transitioning to Ongoing Programs – \$136,487**

### **3. District Clerk – Passport Office – \$0**

The FY 2018 budget included \$118,420 in one-time funds for a Court Clerk I and Court Clerk II at the Airport Boulevard passport office. The District Clerk Office has consistently seen high demand and long waits and proposed expanding this service while at the same time increasing the potential to bring in revenue to the General Fund. These two-year special project worker positions were funded on a one-time basis for FY 2017 and FY 2018 as part of a pilot project testing the efficacy of increased staffing for the passport office and to allow for the revenue from the initiative to be tracked over time. The program was to be evaluated annually. In consultation with the Auditor's Office, it is expected that ongoing revenue will continue to be high, in an amount that more than covers the cost of adding the requested passport clerks on an ongoing basis. The program has steadily accounted for a significant revenue stream. Therefore, the positions have been converted to regular employee positions on an ongoing basis beginning in FY 2018, based on the ongoing revenue collected by this project. The FTE count has been increased in-kind.

### **4. Pretrial Services – Case Management Officers – \$136,487**

In the FY 2017 Adopted Budget, five new Pretrial Officer III positions in Pretrial Services were approved by the Commissioners Court. Three FTEs were approved for ongoing funding and two FTEs for one-time funding. In addition, the cost-neutral reclassification of two longtime vacant positions (a Program Coordinator and a Chemical Dependency Counselor) to a Pretrial Officer I and III was approved to complement the recommendation for new staffing of seven officers. The FY 2018 Adopted Budget includes the continuation of the two one-time funding FTEs on an ongoing basis at a cost of \$136,487 in FY 2018.

The case load has remained over 6,000 cases per year and the additional staff have assisted in decreasing caseload to a more manageable level for pretrial officers. Pretrial Services plays a critical role in managing the Average Daily Population (ADP) of the County jail. By keeping these two case management officers, the department may continue to efficiently monitor defendants

on personal bond, and allow more services to moderate to higher risk clients on personal bond with the assistance of monitoring devices. The department was evaluated by the Texas A&M Public Policy Research Institute, which found that a robust personal bond system saves the County money in jail costs and that defendants on PR bond are much less likely to violate the terms of their release.

### **Other Pilots – \$696,703**

#### **5. Tax Assessor-Collector – Court Collections Pilot Project – \$229,179**

The FY 2018 Adopted Budget includes one-time resources of \$229,179 for the Tax Office for a third year of the pilot program to collect outstanding court fines and fees and bond forfeitures for a variety of aged criminal, civil, and probate cases in the County Clerk and District Clerk Offices. The one-time funding will allow four special project worker positions (Tax Specialist II) to perform collections activity on the new cases, and then send certain cases to third party vendors for collection. The special project worker positions were originally funded mid-year in FY 2016 using an earmark on the Allocated Reserve.

#### **6. Pretrial Services – Mental Health Initiative – \$124,883**

In 2016, the Behavioral Health Advisory Committee (BHAC) proposed a pilot program targeting individuals who are arrested, have mental health diagnoses, and who are not released from jail on a personal bond under existing circumstances. The BHAC pilot consists of two special project workers who assess these individuals for personal bond and provide case management in the community until the disposition of the defendant's case. The program was estimated to save jail bed days, thus generating cost avoidances for the County and providing a more appropriate criminal justice and clinical response to mentally ill defendants who would receive services in the community as opposed to awaiting the disposition of their case in the county jail. However, capacity was not reached in the program within the pilot period. In order to give more time to the Department to increase participation, the two special project worker positions are continued on a one-time basis at a cost of \$124,883.

#### **7. Criminal Courts – Research Specialist Pilot – \$116,866**

The Adopted Budget includes one-time funding of \$116,866 for a Research Specialist in the Criminal Courts to continue to perform comprehensive and rigorous analysis of court, criminal justice, and indigent defense data in FY 2018. This one-time funding will allow the researcher to continue to evaluate the Capital Area Private Defender Service (CAPDS) program as well as improve access for judges and courts to data concerning specialty programs and dockets in FY 2018.

**8. County Clerk – Continuation of Court Collection Pilot Project – \$111,444**

One-time funding of \$111,444 is included for the County Clerk to continue a third year of the pilot project to process a backlog of uncollected liabilities from court-related county departments. The County Clerk uses these funds to inventory debts, contact parties, and negotiate payments in collaboration with the Tax Office.

**9. Justice Planning – Justice Reinvestment Initiative – \$60,000**

The Justice Reinvestment Initiative (JRI) is a grant-funded, permanent supportive housing program for certain mentally ill chronic offenders. In FY 2013, Justice Planning received funding from the Bureau of Justice Assistance and the Laura and John Arnold Foundation to create a pilot program targeting frequent users of the County Jail who were chronically homeless and mentally ill. The program provided US Housing and Urban Development vouchers for permanent supportive housing and support services (including intensive case management) for 22 participants. In FY 2016, as a Commissioners Court-approved pilot program, Travis County assumed responsibility for funding the program's case management portion, while the housing vouchers remained in effect. Because the program is making a positive impact reducing the frequency of jail use by these participants, PBO is recommending continuing the \$60,000 support through FY 2018 (one-time funding was removed from the FY 2018 target budget). The funding will be reviewed again in FY 2019 as the original housing vouchers come up for renewal.

**10. District Clerk Accountant for Collections – \$54,331**

The Adopted Budget includes the continuation of the special project worker for the collections pilot on a one-time basis at a cost of \$54,331 in FY 2018. In collaboration with PBO, the Tax Office, the County Clerk's Office, and the District Clerk's Office continue to work to build a single, streamlined collections effort to combat the growing problem of uncollected court fees and assessments. This multi-department effort has been funded has a pilot since FY 2015 to determine if outstanding receivables can be reduced prior to committing ongoing funds to the project. Due to delays within the collaborative effort, the District Clerk's Office has proceeded with internal collections efforts. Based on current discussions between ITS, the District Clerk's Office, and the Tax Office, the pilot collections work in the Tax Office will begin to test District Clerk cases mid-year in FY 2017, with a plan to begin sending those cases deemed uncollectible to the third party collector services by the end of the calendar year. PBO recommends that the parties involved in the collections pilot agree upon a mutually acceptable technology solution to avoid duplication of effort and expenditure on an ongoing basis. The stated goal is to find a unified technology and staffing solution, especially in light of the upcoming implementation of a court management system. At that time, the respective offices plan to regroup to decide what the ongoing plan for Travis County collections will be.

## OTHER FUNDING PRIORITIES

The FY 2018 Adopted Budget includes \$7,682,739 for program additions funded by new revenue, pilot projects and programs, planned security improvements, and a variety of other increases highlighted as follows. In addition, the Adopted Budget reflects several adjustments to the base budget that served as a starting point for planning purposes.

### 1. Security Improvements – \$2,481,521

The Travis County Security Manger has worked to increase the physical security environment for County buildings. The following security items were recommended for the Adopted Budget:

- \$1,057,080 in one-time funds to continue the access control card replacement program; the upgraded infrastructure significantly improves the ability of current personnel to observe buildings;
- \$618,650 in one-time funds to continue the replacement of security cameras to a digital solution;
- \$263,350 in one-time funds to provide updated access controls to IDF rooms;
- Increases staffing for downtown locations and patrol security guards for a net increase of \$212,715 (of which \$6,500 is one-time);
- \$164,621 in ongoing funds for additional staff for the 24/7 Physical Security Center;
- One Network Engineer special project worker position has been added with one-time funds for two years at a cost of \$109,277 to complete the County-wide upgrade of CCTV cameras and replace the Facility Commander access control system to the Genetec control system;
- \$55,828 in ongoing funds for a new locksmith.

### 2. Arkansas Bend Park – 2011 Voter Approved Bond Improvements Complete – \$890,033

The Adopted Budget includes \$812,833 in ongoing funds and \$77,200 in one-time funds for staffing and maintenance for the re-opening of Arkansas Bend Park once the improvements related to the Voter Approved 2011 Bond Program have been completed in summer 2018. The staffing includes 12 FTEs: one Park Supervisor II position, one Park Supervisor I position, two Senior Park Maintenance Workers, six Park Maintenance Workers, two Park Rangers, and funding for seasonal temporary employees. Associated maintenance and operating funds have also been recommended. Before the improvements, Arkansas Bend Park was a primitive park on the north shore of Lake Travis with picnic tables and grills, portable toilets, and unofficial camping areas. The park will now be a 24-hour, seven days-per-week camping facility. Because the positions will not all be hired on October 1, only partial funding is included in the department's budget, with an additional \$283,113 budgeted in the Annualization Reserve to fund the remaining salary need in FY 2019.

### **3. New Buildings and Construction Related – \$772,073**

The Ronald Earle Building for the District Attorney’s Office, the new Medical Examiner Building, the new South Community Center, New Purchasing Warehouse, and StarFlight Expansion will be completed and/or fully-occupied during FY 2018. The Facilities Management Department (FMD) will add 254,700 square feet to the County’s inventory over the next fiscal year. Usage of this space will increase maintenance, security, utility, and custodial costs. The new facilities will require funding for additional security guards at a cost of \$49,708 (\$2,600 of which is one-time) and maintenance workers at an ongoing cost of \$204,815. The plan for Custodial Services is being discussed with Commissioners Court and a funded earmark has been set aside for staffing needs in FY 2018. A new project manager is required for new projects such as the Federal Courthouse remodel for an ongoing cost of \$107,527. One plumber was internally funded by the Department.

An updated staffing model for Custodial Services was also approved by Commissioners Court whereby County staff would maintain central Travis County facilities and contracted custodial services would maintain facilities in the outlying areas of the County. Funding for six custodial staff related to the Ronald Earle building was added with a one-time cost of \$75,000 and an ongoing cost of \$313,523 (\$136,523 is also included in the Annualization Reserve due to their April 1, 2018 anticipated start date).

Additionally, contracted moving related costs are recommended for the Tax Office addition, Gault Building renovations, and Precinct Four addition. These renovations will require one-time funds of \$21,300.

### **4. DNA Review/Conviction Integrity Unit – \$666,736**

Three positions (Attorney VI, Investigator, and Paralegal) have been continued to review cases related to the Austin Police Department’s DNA lab closure and state mixture issues. These positions are budgeted at \$305,759. These positions were added in FY 2017 on a one-time basis to investigate two separate issues identified by the Texas Forensic Science Commission related to the potential to call into question past convictions involving certain cases with DNA evidence. The Texas Forensic Science Commission notified prosecutors’ offices across the state that some cases would need to be reviewed because there was DNA evidence for two or more persons involved (“mixture cases”) and possible misinterpretation at the time. The other related to an FBI notification identifying errors in the population data used to generate statistical calculations when analyzing DNA cases by crime laboratories around the country. Soon after, the Austin Police Department DNA lab was shut down due to audit findings of the Texas Forensics Commission. Because these issues still require significant staff time and the creation of the Conviction Integrity Unit will require permanent staff, these positions are included on an ongoing basis. In addition, \$250,000 in one-time funds are included in the budget for additional DNA tests.

The Juvenile Public Defender (JPD) requested an Assistant Public Defender to handle the dramatic increase in DNA forensic review cases resulting from the improper testing procedures and work performed by the Austin Police Department laboratory. Recently the County added staff to the

District Attorney's Office as well as entered into a contract with Capital Area Private Defender Service (CAPDS) to review cases affected by the closure of the Austin Police Department's DNA lab from both the prosecutor and defense attorney perspective. While the District Attorney and CAPDS have begun issuing notices on juvenile cases, the appeals process for juvenile cases is significantly different than for adult criminal cases. Juvenile Public Defender will need to be able to assist in the review process and begin any necessary appeals for these clients. A one-time funded special project worker position has been created for \$110,977 in order to allow the DNA review to continue without significantly diverting current JPD staff from work on their normal caseload.

## **5. Natural Disaster – \$617,527**

One-time funding of \$200,000 is included in Emergency Services for support training and other services to bring Travis County into compliance with National Incident Management System (NIMS) standards. Meeting NIMS standards is an unfunded federal mandate, which involves establishing functional work groups, developing plans, and conducting training exercises to support disaster preparedness. Emergency Services also received \$62,200 in one-time funds to continue a grant program providing resources for the daily operations of the Office of Emergency Management.

The TNR Adopted Budget includes \$101,699 in ongoing funds and \$700 in one-time funds for a Floodplain Project Manager. The Manager will develop, implement and manage specific countywide floodplain management policies, procedures, and projects consistent with Travis County Floodplain Program and all regulatory requirements. This additional staff member will assist with critical initiatives to make the community more resilient to flooding threats. In addition, the Manager will apply for and manage the Community Rating System in the National Flood Insurance Program on behalf of the County. This program could help Travis County residents with property in a high flood hazard area save up to 20 percent on flood insurance premiums.

In early 2017, the Commissioners Court approved the Emergency Services Framework for Collaboration, which aims to increase emergency preparedness across County operations. An Emergency Management Coordinator Assistant, \$85,313 ongoing, is included to support the implementation of several aspects of the Framework including: Continuity of Operations Planning, providing training for County departments and the seventeen governmental partners integral to the County's Emergency Operations Plan, and liaising to state and federal emergency management agencies.

The TNR budget also includes ongoing funding of \$69,844 for a GIS Analyst position for Community Wildfire Protection. This position is intended to provide GIS support and geospatial information to help the Emergency Services Wildfire Protection Specialist create Community Wildfire Protection Plans (CWPP) to mitigate the risks associated with living in the wildland urban interface areas. This position will also work on vulnerability assessment and hazard mitigation for flood-related hazards.



One-time funding for flood safety equipment for Constables, Precincts One through Four, is included in the amount of \$46,800. The Constables primarily assist during flood emergencies by preventing motorists from entering dangerous roadways. They are deployed across the county to the locations most affected by flooding. The equipment provided through this request includes personal flotation devices and throw-ropes, which will keep deputies safe in the field. Additionally, \$16,250 of one-time funding is included for Flood Rescue Kits provided to 25 Park Rangers in the Transportation and Natural Resources Department. Parks are often in rural areas adjacent to flood plains. This equipment will enable Park Rangers to respond effectively to flood emergencies.

The Adopted Budget includes \$34,721 of ongoing funds for a Fire and Life Safety Education Coordinator in the Fire Marshal's Office to provide support for the Office's countywide education efforts. Due to increases in demand for plans review and fire investigation services, the Office has reduced the number of hours it devotes to education. This position will allow the Office to reinitiate its efforts to provide fire prevention and mitigation training to schools, nursing homes, governments, and businesses.

#### **6. Sheriff's Office – Deputies - \$490,332**

The population in the unincorporated areas of the County continues to rise. In order to ensure that the Sheriff has sufficient resources to serve this growing population Commissioners Court approved \$490,332 for six additional Law Enforcement Deputy positions in the Sheriff's Office. Included in this amount is \$24,600 budgeted in TNR for ongoing fuel and maintenance.

#### **7. Integrated Justice System Replacement – \$333,519**

The ITS budget includes \$273,084 in ongoing funding for the OnBase document management system maintenance as outlined in the contract with Imagesoft approved by Commissioners Court, as well as ongoing funding of \$60,435 in additional maintenance for transitioning the Constable Offices to the Tyler Odyssey case management system.

#### **8. Revenue Related Funding Priorities – \$302,626**

Travis County provides dispatch services to increase their cost share to more equitably charge an appropriate percentage of costs to the small towns. In addition, TCSO has added West Lake Hills to the cities that TCSO provides dispatch services for. These moves will provide an additional \$161,322 in revenue for FY 2018. This revenue will largely fund the costs of almost three dispatch positions needed due to the overall increase in call volume, which is \$171,944.

The Adopted Budget includes \$70,682 for Constable Precinct Five to expand its contract to provide security at Safe Alliance campuses. Safe Alliance provides shelter for people experiencing family violence. Precinct Five had provided security using temporary employees at two campuses. Additional FY 2018 funding will be used to expand the contract to include a third campus and to convert the temporary employees into full-time deputies.

The HHS budget is increased by \$60,000 to allocate a portion of a one-time allotment from the State Comptroller's Office as a county refund for unclaimed property related to electric cooperative capital credits. The Commissioners Court approved the use of these funds for HHS programs related to literacy and the Child Protective Services Board.

#### **9. Purchasing – Contract Compliance, Historically Underutilized Businesses (HUB) – \$325,048**

The Purchasing Office voluntarily participated in the Travis County Commissioners Court Organization Review performed by Public Works, LLC. One of the review's recommendations was to, "develop tight contract compliance procedures in the Purchasing Office," as a critical activity to improve contracting policies and procedures. Comprehensive contract management processes can generate savings and ensure the most competitive pricing is obtained by the County. The Purchasing Office has created a contract compliance division and two contract compliance FTEs at a cost of \$231,442 that is included in the FY 2018 Budget. These positions will begin to formulate compliance procedures and will begin monitoring the large construction projects underway by the County. It is expected this program will expand in future fiscal years to all County contracts.

One Business Analyst position added for \$93,606 to assist in complying with the Commissioners Court directive to ensure a good faith effort is made to assist certified Historical Underutilized Business (HUB) vendors in receiving contracts with the County, in accordance with a recent Disparity Study. The new position will work on relevant statistical data critical to implementing the study's recommendations.

#### **10. Tax Office – \$183,423**

Ongoing resources of \$181,423 are included in the Adopted Budget to fund three Tax Specialist III positions. Additionally, \$2,000 of ongoing funding is recommended for Accounting Travel and Training. The Tax Office requested three Tax Specialist III positions to reduce congestion from excessive lobby traffic and backlog created by unfunded mandates and programs such as WebDealer, the National Motor Vehicle Title Information System (NMVTIS), and child support collection. During FY 2016, the Motor Vehicle division served 423,650 customers. This was an increase of 12 percent in lobby traffic over FY 2015. The department anticipates a three percent increase in lobby traffic for FY 2017 and an additional three percent increase in FY 2018.

#### **11. Civil Courts Attorney Reclassification – \$146,487**

The Civil Courts requested funding for reclassification of 11 staff attorneys whose job descriptions and pay grades did not match the level of work they were completing. HRMD evaluated the request and recommended reclassification of two positions from Attorney III to Attorney IV and eight positions from Attorney III to Attorney V. Ongoing funds of \$146,487 are included in the FY 2018 Adopted Budget for this purpose.

**12. Medical Examiner – \$114,902**

Ongoing operating funds of \$60,643 have been added to the Medical Examiner’s budget for service contracts on a variety of highly specialized laboratory equipment for the toxicology division. The service contracts will allow for routine maintenance, quick repair of the equipment, and will reduce downtime for the machines. These contracts will assist the department in reducing turnaround time for toxicology tests. Additionally, a part-time Histologist, a medical scientist who specializes in the study of the structure of organ tissues, is recommended to be added. This is currently a contracted service and converting the service to in-house would result in a net savings of \$183 to the County but will add 0.5 FTE to the department.

Additionally, one Autopsy Technician position is included in the FY 2018 Adopted Budget at a cost of \$54,442. The position has been requested in the past and recommendation was delayed until the opening of the new Medical Examiner facility in FY 2018. The Autopsy Technician is a high priority position needed to assist the new Forensic Fellows starting in the office at the same time. This additional position will allow two pathologists to work simultaneously, fully utilizing the workspace in the new facility and creating a 1:1 ratio of Autopsy Technician to Pathologist.

**13. Other Miscellaneous Budget Increases – \$358,512**

There are a number of other miscellaneous budget increases throughout the County in the FY 2018 Adopted Budget that are approximately \$100,000 or less. These are summarized below:

Table 20  
Other Miscellaneous Budget Increases

Department	Purpose	One-Time	Ongoing	Total
Transportation & Natural Resources	TNR Business Analyst III	1,000	104,275	105,275
Health and Human Services	AISD Family Resource Centers	100,000	-	100,000
County Attorney's Office	Litigation	50,000	-	50,000
Transportation & Natural Resources	Fleet Services Office Specialist (1 FTE)	-	48,067	48,067
Human Resources Management Department	HR Analyst I (1 FTE)	-	23,056	23,056
County Judge's Office and County Commissioner, Pct 3	Organizational Review Implementation Costs	19,198	-	19,198
Transportation & Natural Resources	County Transit Planning and Service Support	-	10,000	10,000
Constable - Precincts 1 - 4	Scanners for Paperless Transition	2,916	-	2,916
<b>Total Other Miscellaneous Budget Increase Items</b>		<b>\$173,114</b>	<b>\$185,398</b>	<b>\$358,512</b>

## INVESTMENTS IN THE WORKFORCE

Travis County has a compensation philosophy that prioritizes the recruitment, motivation, and retention of employees capable of providing exemplary service for the residents of Travis County by using a total compensation system that is fair, flexible, and market competitive. Compensation encompasses much more than direct wages and also includes a comprehensive benefits package.

### HEALTH BENEFITS

Travis County began a self-insured health benefits plan in 2002. Under a self-insured program, the actual insurance claims made by employees are paid directly from County resources with an insurance carrier hired to administer claims processing (i.e., a third party administrator). The benefits of being self-insured are flexibility with providing standards of care for employees and more control over increasing health premiums for the County. The Commissioners Court determines the plan funding and benefit structure on an annual basis based on recommendations from the Employee Benefits Committee. Despite this added control, a self-insured plan does not necessarily reduce exposure to overall health care increases.

On February 23, 2017, HRMD benefits staff and managers throughout the County were presented with the Plan Executive Report from United HealthCare (UHC). This Executive Report provided an analysis of the prior plan year costs, claims experience, plan trends, and high dollar cost drivers. This information served as a basis for the County's benefit consultants to project an 11.2 percent increase for the health plan contributions for FY 2018. This increase was projected if no plan changes or adjustments were made. The Employee Benefits Committee recommended plan design changes resulting in a more manageable 4.9 percent increase to the plan. This recommendation balanced affordability and sustainability for the County, employees, and retirees.

Table 21  
Increases in County Composite Contribution  
to Employee Health Plan

Fiscal Year	Original Actuary Estimate	Revised Increase after Plan Design Changes
2013	7.7%	5.7%
2014	8.7%	5.8%
2015	6.3%	4.0%
2016	13.1%	10.5%
2017	6.4%	4.0%
2018	11.2%	4.9%

The budget available in individual offices and departments for employee medical insurance will be updated after open enrollment is completed for FY 2018 to reflect the health benefit coverage selected by employees and retirees for next year. These changes will be incorporated into the Adopted Budget. The Adopted Budget includes an additional \$4,987,056 in ongoing resources for the County's contribution to the health insurance premium for active employees and retirees.

During FY 2018, HRMD, Frost, and the Employee Benefits Committee will continue to work to improve the plan to provide better health care coverage and control costs. The following is a list of activities for FY 2018:

- Benefits staff and the CARE Program will continue to educate employees and retirees about their benefits and resources available to them, as well as how to make better healthcare decisions through consumerism and engagement. HRMD will continue to assist participants with understanding plan changes including the impact on the individual participant.
- Other public sector groups have introduced or are already offering Medicare Advantage Plans, which may reduce the gaps in Medicare compared to the plans Travis County currently offers. These plans may be a more cost effective option for the County, as well as a potential better offering for our retirees. Staff is currently developing an RFP to explore the plans for Travis County.
- HRMD Benefits staff will work with Frost on the next steps to develop a strategic plan for maintaining a comprehensive benefit plan for County employees, retirees, and covered dependents while considering long-term cost increases and overall stability of the plans.
- Upon Court approval, staff will begin the RFP process, an extensive communication and education effort, and the implementation of a Consumer Driven High Deductible Health Plan for FY 2019.
- HRMD Benefits staff will continue education to participants about healthcare consumerism and will reinforce the Consumer Driven Health Plan (CDHP) concepts. Staff will continue the education process throughout the year through electronic communication, face-to-face meetings, mail-outs, and webinars.
- HRMD Benefits staff will continue to explore additional benefit options for employees. Benefits staff have already begun exploring opportunities for offering employees additional coverages such as voluntary accident coverage, hospital indemnity, and increased employee discounts.
- HRMD will introduce key performance metrics related to Travis County Health Clinics and utilization as well as health plan population usage. In addition, the Department will increase employee outreach and marketing efforts for the Travis County Health Clinics, specifically regarding no co-pays and employee affordability.
- HRMD will host a working session in the fall of 2017 to provide an update on trends, performance metrics and usage for the Travis County Health Clinics.
- HRMD staff will design an annual calendar of CARE Program events focused on checkups, a healthy outlook, regular exercise, and eating right.
- Implement a Medicare Advantage Plan as an option for retirees and continue to explore County contributions for retirees based on tenure of employment.

## RETIREMENT

Travis County is one of the more than 735 employers that participate in the Texas County and District Retirement System (TCDRS). The County has a defined benefit plan that is savings based. That is, retirement benefits are based on how much an individual retiree saved during his or her active employment and the employer's matching rate of 225 percent at retirement. This makes the cost to pay for these benefits, as well as the benefit itself, more predictable than other retirement plans.

As members of TCERS, Travis County employees contribute to the retirement system at actuarially determined rates. County employees contribute 7 percent of their salary (the highest allowed by TCERS) to the County retirement plan as set by Commissioners Court. In FY 2017, TCERS reported that their investment earnings for the last calendar year were flat. The System's goal is for 8 percent annual earnings to ensure that the required employer contributions remain steady, absent any other changes, and the plan has sufficient resources. When TCERS has a year that investments fall below 8 percent, the loss is divided over a five-year period to reduce the impact, and individual member rates are adjusted to generate the additional revenue necessary to maintain benefits. FY 2018 will be the second year of a rate increase due to investment loss in FY 2017.

TCERS has indicated the County's minimum required rate for FY 2018 is 14.91 percent, which represents a 4.12 percent increase from the current rate of 14.32 percent. Based on the current adjusted FY 2017 General Fund, Courthouse Security, and Road and Bridge Fund retirement budgets, PBO anticipates the impact of this rate change is \$1,684,180 and it is included in the Adopted Budget. In FY 2017, Commissioners Court approved a lump sum payment of \$850,000 to reduce future rate increase costs. These funds were reserved on an on-going basis and were allocated toward the FY 2018 resulting need, offsetting the need for new resources of \$834,180 once the \$850,000 was applied to the new requirement.

## COMPENSATION

Travis County has a compensation philosophy that prioritizes the recruitment, motivation and retention of employees capable of providing exemplary service for the residents of Travis County by using a total compensation system that is fair, flexible and market competitive. While compensation encompasses much more than direct wages, the guidelines planned for some level of salary increases within the parameters of the approved compensation policy. A brief history of employee compensation is noted below.

Table 22  
History of Employee Compensation, FY 2014 – FY 2018

Employee Type	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Classified	3% across the board increase	\$1,000 <sup>1</sup>	≈ 3.0% MSS Adj <sup>2</sup>	2.5% across the board increase	2.0% across the board increase <sup>3</sup>
Peace Officer Pay Scale	0% No Step	One Step Increase	One Step Increase	One Step Increase	One Step Increase

<sup>1</sup> Ongoing salary increase for regular classified employees who were hired as of April 1, 2014 and earned no more than the full-time equivalent of \$100,000 after the salary increase.

<sup>2</sup>The County's living wage was increased to \$13 per hour for regular employees and non-seasonal temporary employees.

<sup>3</sup> Ongoing salary increase for regular classified employees who were hired as of April 1, 2017. Minimum increase for regular full-time employees is \$1,200.

Due to the uncertainty prior to the 85th Legislature and its potential impact on County operations, funding for compensation increases were not included in our initial planning parameters. However, as impact of the 85th Legislature and anticipated revenue for FY 2018 became clearer, the Commissioners Court asked the budget office to include funding for compensation this summer, after an employee public hearing. Prioritizing our workforce ensures that Travis County can hire and retain quality personnel. The FY 2018 Adopted Budget includes a 2% increase for regular employees on the Classified Pay Scale and elected officials. A one-step increase for those employees on the Peace Officer Pay Scale was also included. The table below summarizes the cost of basic compensation plan.

Category	Amount
Classified Pay Scale – 2%	\$4,754,507
Peace Officer Pay Scale – One Step	946,698
Elected Officials – 2%	63,312
<b>Total</b>	<b>\$5,764,517</b>

In addition, a Compensation Reserve of \$6,281,003 has also been established in the FY 2018 Adopted Budget for compensation increases related to items discussed during the budget process that will likely be approved and implemented after the beginning of the fiscal year. This reserve contains resources for identified market adjustments, known as "benchmarking", to remediate identified compression issues, as well as any associated overtime and temporary employee increases related to compensation changes. Final recommendations for the allocation of the reserve will be brought forward to the Commissioners Court once they are ready for consideration. Also included are one-time resources to fund transition changes to the vacation leave accrual policy for those employees on the Peace Officer Pay Scale. Earmarks within this special purpose reserve have been established based on estimates during the budget process that will be further refined after the start of the fiscal year.

## PERSONNEL CHANGES

There is a net increase of 144.23 FTEs in the FY 2018 General Fund Adopted Budget. However, a portion of the General Fund FTE increase is related to the transfer of FTEs to and from the General Fund due to resource availability and accounting requirements in the special funds. When considering the total FTE change across all budgeted funds, the change is a net increase of 121.26 FTEs.

The following table outlines the changes in FTEs from FY 2017 to FY 2018. These changes include a net 21.63 FTEs approved by the Commissioners Court during FY 2017 after the adoption of the FY 2017 budget that are continued in the FY 2018 Adopted Budget.

Table 23  
General Fund Position Changes

<b>Timeframe</b>	<b>Net Change</b>
Changes Approved Midyear FY 2017	21.63
New Positions and Other Changes Included in the Adopted Budget	122.60
<b>Net Position Changes to General Fund</b>	<b>144.23</b>

The a large portion of the new positions recommended in the General Fund for FY 2018 are related to the opening of new buildings and facilities within the County.

- The addition of 38 FTE in the General Fund (and four FTE in the 700 Lavaca Special Revenue Fund) for the maintenance and support of new buildings that will open in FY 2018.
- The Adopted Budget also includes 12 positions, consisting of Park Rangers, supervisory, maintenance and technical staff for the re-opening of Arkansas Bend in western Travis County, which, as part of a debt-funded capital project, has been improved from a primitive campsite to the state-of-the art park with many amenities.

The other major addition to the General fund was the movement of 20 FTEs from the Courthouse Security Fund to the General Fund. The Courthouse Security Fund was largely supported by a transfer from the General Fund. The County Auditor advised that the account for the use of the funds would be clearer if all the Courthouse Security employees were budgeted in the General Fund.

The following three tables detail a five-year staffing comparison of FTEs within offices and departments and position-specific changes from FY 2017 to FY 2018. Table 24 includes the five-year staffing comparison for each department and office for positions funded in the General Fund and Special Funds. Table 25 includes the five-year staffing comparison for each department and office for positions funded in the General Fund. The third table, Table 26, shows the incremental changes by position for FY 2018.



**Table 24**  
**Staffing Comparison in General Fund and Special Funds**

Dept	Department Name	FY 2014 FTE	FY 2015 FTE	FY 2016 FTE	FY 2017 FTE	FY 2018 FTE	FY 2018 - FY 2017
122	Civil Courts	76.50	80.50	82.50	83.50	88.50	5.00
154	Civil Service Commission	1.00	1.00	1.00	1.00	2.00	1.00
157	Communications & Records Services	44.25	44.25	43.75	44.75	46.50	1.75
139	Community Supervision & Corrections	280.75	280.62	280.62	280.62	271.00	(9.62)
131	Constable, Precinct 1	24.00	24.00	25.00	25.00	25.00	0.00
132	Constable, Precinct 2	35.00	35.00	35.00	33.00	33.00	0.00
133	Constable, Precinct 3	29.00	29.00	29.00	29.00	29.00	0.00
134	Constable, Precinct 4	23.00	23.00	23.00	23.00	24.00	1.00
135	Constable, Precinct 5	56.00	56.00	56.00	56.00	58.00	2.00
140	Counseling & Education Services	41.95	41.95	42.00	42.00	42.00	0.00
119	County Attorney	197.50	203.50	207.50	211.50	213.50	2.00
106	County Auditor	87.00	88.00	89.00	88.00	88.00	0.00
120	County Clerk	122.00	122.00	123.00	122.00	122.00	0.00
102	County Commissioner, Precinct 1	4.00	4.00	4.00	4.00	4.00	0.00
103	County Commissioner, Precinct 2	4.00	4.00	4.00	4.00	4.00	0.00
104	County Commissioner, Precinct 3	4.00	4.00	4.00	4.00	4.00	0.00
105	County Commissioner, Precinct 4	4.00	4.00	4.00	4.00	4.00	0.00
101	County Judge	5.00	5.00	5.00	5.00	5.00	0.00
107	County Treasurer	8.00	8.00	8.00	8.00	8.00	0.00
124	Criminal Courts	72.00	70.00	75.00	76.00	77.00	1.00
123	District Attorney	186.63	193.13	197.50	205.50	210.125	4.625
121	District Clerk	115.50	116.00	118.00	117.00	120.00	3.00
159	Emergency Medical Services	32.00	33.00	33.00	33.00	33.00	0.00
147	Emergency Services	19.00	19.00	19.00	20.00	22.00	2.00
114	Facilities Management Department	145.00	153.00	162.00	166.00	208.00	42.00
110	General Administration	2.00	2.00	2.00	2.00	2.00	0.00
158	Health & Human Svcs. & AgriLife Ext.	216.40	215.00	214.00	210.514	201.514	(9.00)
111	Human Resource Mgmt. Department	38.50	39.00	38.00	38.00	42.00	4.00
112	Information Technology Services	111.00	109.00	108.00	108.00	108.00	0.00
126	Justice of the Peace, Precinct 1	16.00	16.00	16.00	16.00	16.00	0.00
127	Justice of the Peace, Precinct 2	31.00	31.00	31.00	31.00	31.00	0.00
128	Justice of the Peace, Precinct 3	25.50	25.50	25.50	25.50	25.50	0.00
129	Justice of the Peace, Precinct 4	16.00	16.00	16.00	16.00	16.00	0.00
130	Justice of the Peace, Precinct 5	15.00	15.00	15.00	15.00	15.00	0.00
155	Justice Planning	44.00	48.00	49.00	50.00	51.00	1.00
145	Juvenile Probation	471.00	471.00	471.00	471.50	474.50	3.00
143	Juvenile Public Defender	14.00	15.00	15.00	15.00	16.00	1.00
138	Medical Examiner	38.00	38.00	39.00	42.00	43.50	1.50
109	Planning and Budget Office	18.00	18.00	18.00	19.00	23.00	4.00
142	Pretrial Services	78.83	78.96	76.96	81.96	81.96	0.00
125	Probate Court	13.00	13.00	13.00	14.00	15.00	1.00
115	Purchasing Office	36.00	37.00	38.00	39.00	43.00	4.00
137	Sheriff	1,636.50	1,642.50	1,682.50	1,734.50	1,761.50	27.00
108	Tax Assessor-Collector	142.50	146.50	148.50	151.00	154.00	3.00
118	Texas AgriLife Extension	0.00	0.00	0.00	0.00	0.00	0.00
149	Transportation & Natural Resources	417.80	420.80	420.80	421.80	439.80	18.00
116	Veterans Services	0.00	0.00	0.00	0.00	7.00	7.00
<b>TOTALS</b>		<b>4,998.10</b>	<b>5,039.20</b>	<b>5,108.13</b>	<b>5,187.64</b>	<b>5,308.899</b>	<b>121.255</b>

<sup>1</sup> Community Supervision and Corrections FTE totals include 274.62 state funded employees.

**Table 25**  
**Staffing Comparison in General Fund**

Dept	Department Name	FY 2014 FTEs	FY 2015 FTEs	FY 2016 FTEs	FY 2017 FTEs	FY 2018 FTEs	FY 2018 - FY 2017
122	Civil Courts	72.98	76.98	79.50	80.50	85.50	5.00
154	Civil Service Commission	1.00	1.00	1.00	1.00	2.00	1.00
157	Communications & Records Services	31.04	31.04	31.25	32.25	33.25	1.00
139	Community Supervision & Corrections	6.00	6.00	6.00	6.00	6.00	0.00
131	Constable, Precinct 1	24.00	24.00	25.00	25.00	25.00	0.00
132	Constable, Precinct 2	35.00	35.00	35.00	33.00	33.00	0.00
133	Constable, Precinct 3	29.00	29.00	29.00	29.00	29.00	0.00
134	Constable, Precinct 4	23.00	23.00	23.00	23.00	24.00	1.00
135	Constable, Precinct 5	56.00	56.00	56.00	56.00	58.00	2.00
140	Counseling & Education Services	41.95	41.95	42.00	42.00	42.00	0.00
119	County Attorney	197.50	203.50	207.50	211.50	213.50	2.00
106	County Auditor	87.00	88.00	89.00	88.00	88.00	0.00
120	County Clerk	111.21	111.21	112.21	111.11	111.11	0.00
102	County Commissioner, Precinct 1	4.00	4.00	4.00	4.00	4.00	0.00
103	County Commissioner, Precinct 2	4.00	4.00	4.00	4.00	4.00	0.00
104	County Commissioner, Precinct 3	4.00	4.00	4.00	4.00	4.00	0.00
105	County Commissioner, Precinct 4	4.00	4.00	4.00	4.00	4.00	0.00
101	County Judge	5.00	5.00	5.00	5.00	5.00	0.00
107	County Treasurer	8.00	8.00	8.00	8.00	8.00	0.00
124	Criminal Courts	72.00	70.00	75.00	76.00	77.00	1.00
123	District Attorney	186.63	193.13	197.50	205.50	210.125	4.625
121	District Clerk	113.00	113.00	115.00	115.00	118.00	3.00
159	Emergency Medical Services	32.00	33.00	33.00	33.00	33.00	0.00
147	Emergency Services	19.00	19.00	19.00	20.00	21.00	1.00
114	Facilities Management Department	136.00	141.00	149.00	152.00	190.00	38.00
110	General Administration	2.00	2.00	2.00	2.00	2.00	0.00
158	Health & Human Svcs. & AgrLife Ext.	213.40	212.00	211.00	210.514	201.514	(9.00)
111	Human Resource Mgmt. Department	16.00	15.50	15.50	15.50	18.50	3.00
112	Information Technology Services	110.00	108.00	107.00	107.00	107.00	0.00
126	Justice of the Peace, Precinct 1	15.00	15.00	15.00	15.00	15.00	0.00
127	Justice of the Peace, Precinct 2	30.06	30.03	30.03	30.03	30.03	0.00
128	Justice of the Peace, Precinct 3	23.50	23.50	23.50	23.50	23.50	0.00
129	Justice of the Peace, Precinct 4	15.00	15.00	15.00	15.00	15.00	0.00
130	Justice of the Peace, Precinct 5	15.00	15.00	15.00	15.00	15.00	0.00
155	Justice Planning	44.00	48.00	49.00	50.00	51.00	1.00
145	Juvenile Probation	466.00	467.00	469.00	471.50	474.50	3.00
143	Juvenile Public Defender	14.00	15.00	15.00	15.00	16.00	1.00
138	Medical Examiner	38.00	38.00	39.00	42.00	43.50	1.50
109	Planning and Budget Office	18.00	18.00	18.00	19.00	23.00	4.00
142	Pretrial Services	76.83	76.96	76.96	81.96	81.96	0.00
125	Probate Court	10.50	10.50	10.50	12.00	13.10	1.10
115	Purchasing Office	36.00	37.00	38.00	39.00	43.00	4.00
137	Sheriff	1,600.50	1,620.50	1,662.50	1,714.50	1,761.50	47.00
108	Tax Assessor-Collector	142.50	146.50	148.50	151.00	154.00	3.00
149	Transportation & Natural Resources	193.15	195.05	194.80	195.80	213.80	18.00
116	Veterans Service	0.00	0.00	0.00	0.00	7.00	7.00
<b>TOTALS</b>		<b>4,382.74</b>	<b>4,433.34</b>	<b>4,509.25</b>	<b>4,594.16</b>	<b>4,738.389</b>	<b>144.225</b>

Table 26  
Position Changes List

I. Positions Added or Removed in the General Fund							
Fund	Department	Title	Position #	Grade	FTE Change	Effective Date	
0001	Civil Courts	Court Reporter	30001220	26	(1.00)	10/01/17	
0001	Civil Courts	Court Reporter	30001225	26	1.00	10/01/17	
0001	Civil Courts	District Judge	New	01	1.00	10/01/17	
0001	Civil Courts	Court Reporter	New	26	1.00	10/01/17	
0001	Civil Courts	Attorney VII	New	31	1.00	10/01/17	
0001	Civil Courts	Court Operations Officer	New	18	1.00	10/01/17	
0001	Civil Courts	Court Services Mgmt Adm Coord	30056528	18	1.00	10/01/17	
0001	Civil Service Commission	Human Resources Specialist Sr	New	23	1.00	10/01/17	
0001	Constable, Precinct 4	Constable Deputy	New	60	1.00	04/01/17	
0001	Constable, Precinct 5	Constable Deputy	30053701	60	1.00	07/18/17	
0001	Constable, Precinct 5	Constable Deputy	30053702	60	1.00	07/18/17	
0001	County Attorney	Law Clerk I	30000851	15	(0.50)	10/01/17	
0001	County Attorney	Law Clerk I	30000807	15	(0.50)	10/01/17	
0001	County Attorney	Law Clerk I	30000820	15	0.50	10/01/17	
0001	County Attorney	Law Clerk I	30000848	15	0.50	10/01/17	
0001	County Attorney	Attorney I	30056553	23	1.00	10/01/17	
0001	County Attorney	Victim Counselor	30056554	17	1.00	10/01/17	
0001	County Attorney	Victim Counselor	30056555	17	1.00	10/01/17	
0001	County Attorney	Law Clerk I	30000851	15	(0.50)	10/01/17	
0001	County Attorney	Law Clerk I	30000844	15	(0.50)	10/01/17	
0001	Criminal Courts	Court Bailiff	30001499	12	(1.00)	01/03/17	
0001	Criminal Courts	Social Services Program Administrator	New	22	1.00	10/01/17	
0001	Criminal Courts	Case Worker	New	17	1.00	10/01/17	
0001	District Attorney	Attorney VI	30001463	30	0.50	01/31/17	
0001	District Attorney	Attorney VI	30001467	30	0.50	01/31/17	
0001	District Attorney	Attorney VI	30001351	30	(0.75)	01/31/17	
0001	District Attorney	Attorney VI	30001352	30	(0.63)	01/31/17	
0001	District Attorney	Accountant	30001291	18	1.00	10/01/17	
0001	District Attorney	Paralegal	30001453	18	1.00	10/01/17	
0001	District Attorney	Paralegal	30001473	18	1.00	10/01/17	
0001	District Attorney	Forensic Accountant	30001446	22	1.00	10/01/17	
0001	District Attorney	Paralegal	30055028	18	1.00	10/01/17	
0001	District Attorney	Investigator	30055027	67	1.00	10/01/17	
0001	District Attorney	Attorney IV	30055451	27	1.00	10/01/17	
0001	District Attorney	Attorney VII	30001427	31	(1.00)	09/01/17	
0001	District Attorney	Attorney VI	30001428	30	(1.00)	09/01/17	
0001	District Attorney	Office Specialist	30001432	12	(1.00)	09/01/17	
0001	District Attorney	Paralegal	30001457	18	(1.00)	09/01/17	
0001	District Attorney	Investigator	New	67	1.00	10/01/17	
0001	District Attorney	Paralegal	New	18	1.00	10/01/17	
0001	District Clerk	Court Clerk II	New	16	1.00	10/01/17	
0001	District Clerk	Court Clerk I	30055433	14	1.00	10/01/17	
0001	District Clerk	Court Clerk II	30055434	16	1.00	10/01/17	
0001	Emergency Services	Compliance Officer	30053223	28	(1.00)	03/01/17	
0001	Emergency Services	Fire and Life Safety Education Coordinator	New	23	1.00	10/01/17	
0001	Emergency Services	Emergency Mgmt Coord Asst	New	23	1.00	10/01/17	
0001	Facilities Management	Security Center Operator	30056001	13	1.00	11/08/16	
0001	Facilities Management	Security Center Operator	30056002	13	1.00	11/08/16	
0001	Facilities Management	Security Center Operator	30056003	13	1.00	11/08/16	
0001	Facilities Management	Security Center Operator	30056004	13	1.00	11/08/16	
0001	Facilities Management	Building Security Guard	New	10	4.00	10/01/17	
0001	Facilities Management	Building Security Guard	New	10	1.00	10/01/17	
0001	Facilities Management	Building Security Guard	New	10	1.00	04/01/18	
0001	Facilities Management	Building Security Guard	New	10	1.00	04/01/18	
0001	Facilities Management	Building Maintenance Worker	New	12	1.00	04/01/18	
0001	Facilities Management	Building Maintenance Worker Sr	New	14	1.00	04/01/18	
0001	Facilities Management	Building Maintenance Worker	New	12	1.00	10/01/17	
0001	Facilities Management	Building Maintenance Worker Sr	New	14	1.00	10/01/17	
0001	Facilities Management	Building Maintenance Worker Sr	New	14	1.00	10/01/17	
0001	Facilities Management	Plumber Master	New	17	1.00	10/01/17	
0001	Facilities Management	Project Mgr	New	27	1.00	10/01/17	

**Table 26**  
**Position Changes List (Continued)**

<b>I. Positions Added or Removed in the General Fund</b>							
0001	Facilities Management	Building Maintenance Worker	New	12	1.00	10/01/17	
0001	Facilities Management	Building Maintenance Worker	New	12	1.00	10/01/17	
0001	Facilities Management	Locksmith	New	15	1.00	10/01/17	
0001	Facilities Management	Security Center Operator	New	13	2.00	10/01/17	
0001	Facilities Management	Security Center Manager	New	15	1.00	10/01/17	
0001	Health & Human Svcs, Veterans Svc & AgriLife	Planner	30005393	20	(1.00)	10/18/16	
0001	Health & Human Svcs, Veterans Svc & AgriLife	Planner Sr	30005398	22	(1.00)	10/18/16	
0001	Health & Human Svcs, Veterans Svc & AgriLife	Case Worker	30051303	17	0.00	09/30/16	
0001	Health & Human Svcs, Veterans Svc & AgriLife	Case Worker	30051304	17	0.00	09/30/16	
0001	Health & Human Svcs, Veterans Svc & AgriLife	Social Services Mgr	30051305	20	0.00	09/30/16	
0001	Health & Human Svcs, Veterans Svc & AgriLife	Case Worker	30054407	17	1.00	10/01/17	
0001	Human Resources Management	Compliance Officer	30053223	28	1.00	03/01/17	
0001	Justice Planning	Attorney IV	New	27	1.00	10/01/17	
0001	Juvenile Probation	Court Legal Mgmt Adm Dir	30003956	30	1.00	10/01/17	
0001	Juvenile Probation	Counselor Sr	30004418	18	0.50	10/01/17	
0001	Juvenile Probation	Counselor Sr	30004438	18	0.50	10/01/17	
0001	Juvenile Probation	Psychology Intern	30004530	12	1.00	10/01/17	
0001	Juvenile Public Defender	Attorney IV	New	27	1.00	10/01/17	
0001	Medical Examiner	Autopsy Tech	New	15	1.00	10/01/17	
0001	Medical Examiner	Histologist	New	New	0.50	10/01/17	
0001	Planning and Budget	Financial Analyst Sr	30005393	21	1.00	10/18/16	
0001	Planning and Budget	Planner Sr	30005398	22	1.00	10/18/16	
0001	Planning and Budget	Planner Sr	New	22	1.00	07/11/17	
0001	Planning and Budget	Planning & Budget Analyst I	New	18	1.00	10/01/17	
0001	Probate Court	Attorney I	30001600	23	0.10	10/01/17	
0001	Probate Court	Probate Auditor	New	20	1.00	10/01/17	
0001	Purchasing	Pur HUB Program Specialist	30055551	18	1.00	10/18/16	
0001	Purchasing	PUR Contract Compliance Specialist	New	24	1.00	10/01/17	
0001	Purchasing	PUR Contract Compliance Specialist	New	24	1.00	10/01/17	
0001	Sheriff's Office	Corrections Officer	30001499	81	1.00	01/03/17	
0001	Sheriff's Office	Corrections Officer	30054779	81	1.00	01/03/17	
0001	Sheriff's Office	Corrections Officer	30054780	81	1.00	01/03/17	
0001	Sheriff's Office	Security Coord	30054781	14	1.00	01/03/17	
0001	Sheriff's Office	Security Coord	30054782	14	1.00	01/03/17	
0001	Sheriff's Office	Human Resources Specialist II	New	21	1.00	06/27/17	
0001	Sheriff's Office	Law Enforcement Sheriff Deputy Sr	New	74	1.00	06/27/17	
0001	Sheriff's Office	Law Enforcement Sheriff Deputy Sr	New	74	1.00	06/27/17	
0001	Sheriff's Office	Corrections Officer Sr	New	83	1.00	06/27/17	
0001	Sheriff's Office	Corrections Officer Sr	New	83	1.00	06/27/17	
0001	Sheriff's Office	Corrections Officer Sr	New	83	1.00	06/27/17	
0001	Sheriff's Office	PREA Coordinator	New	New	1.00	06/21/17	
0001	Sheriff's Office	Law Enforcement Lieutenant	N/A	77	1.00	01/01/17	
0001	Sheriff's Office	Law Enforcement Lieutenant	N/A	77	1.00	01/01/17	
0001	Sheriff's Office	Corrections Sergeant	30002353	88	1.00	10/01/17	
0001	Sheriff's Office	Security Coord	30002357	14	1.00	10/01/17	
0001	Sheriff's Office	Corrections Officer Sr	30002358	83	1.00	10/01/17	
0001	Sheriff's Office	Corrections Officer Sr	30002360	83	1.00	10/01/17	
0001	Sheriff's Office	Security Coord	30002361	14	1.00	10/01/17	
0001	Sheriff's Office	Corrections Officer Sr	30002362	83	1.00	10/01/17	
0001	Sheriff's Office	Certified Peace Officer Sr	30002363	84	1.00	10/01/17	
0001	Sheriff's Office	Corrections Officer Sr	30002371	83	1.00	10/01/17	
0001	Sheriff's Office	Security Coord	30002377	14	1.00	10/01/17	
0001	Sheriff's Office	Certified Peace Officer Sr	30002378	84	1.00	10/01/17	
0001	Sheriff's Office	Security Coord	30002379	14	1.00	10/01/17	
0001	Sheriff's Office	Corrections Officer Sr	30002380	83	1.00	10/01/17	
0001	Sheriff's Office	Corrections Officer Sr	30002383	83	1.00	10/01/17	
0001	Sheriff's Office	Corrections Officer Sr	30002385	83	1.00	10/01/17	
0001	Sheriff's Office	Corrections Officer Sr	30002386	83	1.00	10/01/17	
0001	Sheriff's Office	Corrections Officer Sr	30002388	83	1.00	10/01/17	
0001	Sheriff's Office	Certified Peace Officer Sr	30002390	84	1.00	10/01/17	

**Table 26**  
**Position Changes List (Continued)**

<b>I. Positions Added or Removed in the General Fund</b>						
0001	Sheriff's Office	Certified Peace Officer Sr	30005910	84	1.00	10/01/17
0001	Sheriff's Office	Certified Peace Officer Sr	30005911	84	1.00	10/01/17
0001	Sheriff's Office	Certified Peace Officer Sr	30006015	84	1.00	10/01/17
0001	Sheriff's Office	Social Services Program Coord	30002015	19	(1.00)	10/01/17
0001	Sheriff's Office	Social Services Program Coord	30002016	19	(1.00)	10/01/17
0001	Sheriff's Office	Registered Nurse Charge Nurse	New	23	5.00	10/01/17
0001	Sheriff's Office	Physician Asst Nurse Practitioner	30055035	26	(1.00)	10/01/17
0001	Sheriff's Office	Psychologist	30055035	24	1.00	10/01/17
0001	Sheriff's Office	Registered Nurse Charge Nurse	New	23	1.00	10/01/17
0001	Sheriff's Office	Telecomm 911 Specialist	New	16	3.00	10/01/17
0001	Tax Assessor-Collector	Tax Specialist III	New	17	3.00	10/01/17
0001	Transportation & Natural Resources	Park Supv II	New	18	1.00	10/01/17
0001	Transportation & Natural Resources	Park Supv I	New	17	1.00	10/01/17
0001	Transportation & Natural Resources	Park Maintenance Worker Sr	New	12	1.00	01/01/18
0001	Transportation & Natural Resources	Park Maintenance Worker Sr	New	12	1.00	01/01/18
0001	Transportation & Natural Resources	Park Maintenance Worker	New	10	1.00	04/01/18
0001	Transportation & Natural Resources	Park Maintenance Worker	New	10	1.00	04/01/18
0001	Transportation & Natural Resources	Park Maintenance Worker	New	10	1.00	04/01/18
0001	Transportation & Natural Resources	Park Maintenance Worker	New	10	1.00	04/01/18
0001	Transportation & Natural Resources	Park Maintenance Worker	New	10	1.00	04/01/18
0001	Transportation & Natural Resources	Park Maintenance Worker	New	10	1.00	04/01/18
0001	Transportation & Natural Resources	Park Ranger	New	60	1.00	10/01/17
0001	Transportation & Natural Resources	Park Ranger	New	60	1.00	10/01/17
0001	Transportation & Natural Resources	Engineering Assoc	New	23	1.00	10/01/17
0001	Transportation & Natural Resources	Office Specialist	New	12	1.00	10/01/17
0001	Transportation & Natural Resources	Business Analyst III	New	26	1.00	10/01/17
0001	Transportation & Natural Resources	Natural Resources Specialist	New	19	1.00	10/01/17
0001	Transportation & Natural Resources	Natural Resources Tech	New	16	1.00	10/01/17
0001	Communications & Records Services	Reprographics Production Tech	New	13	1.00	10/01/17
0001	Facilities Management	Custodian Services Supv	New	13	3.00	10/01/17
0001	Facilities Management	Custodian Lead	New	10	3.00	10/01/17
0001	Facilities Management	Custodian	New	08	2.00	10/01/17
0001	Facilities Management	Custodian Lead	New	10	1.00	04/01/17
0001	Facilities Management	Custodian	New	08	5.00	04/01/17
0001	Health & Human Svcs, Veterans Svc & AgriLife	Human Resources Specialist Sr	30005403	23	(1.00)	10/01/17
0001	Human Resources Management	Human Resources Analyst I	30005403	19	1.00	10/01/17
0001	Health & Human Svcs, Veterans Svc & AgriLife	Veterans Services Officer	30000640	23	(1.00)	10/01/17
0001	Health & Human Svcs, Veterans Svc & AgriLife	Veterans Svcs Ofcr Asst	30000641	19	(1.00)	10/01/17
0001	Health & Human Svcs, Veterans Svc & AgriLife	Social Services Program Specialist Assoc	30000642	14	(1.00)	10/01/17
0001	Health & Human Svcs, Veterans Svc & AgriLife	Veterans Svcs Ofcr Asst	30000644	19	(1.00)	10/01/17
0001	Health & Human Svcs, Veterans Svc & AgriLife	Veterans Svcs Ofcr Asst	30000645	19	(1.00)	10/01/17
0001	Health & Human Svcs, Veterans Svc & AgriLife	Veterans Svcs Ofcr Asst	30000646	19	(1.00)	10/01/17
0001	Health & Human Svcs, Veterans Svc & AgriLife	Administrative Assoc	30050196	17	(1.00)	10/01/17
0001	Veterans Services	Veterans Services Officer	30000640	23	1.00	10/01/17
0001	Veterans Services	Veterans Svcs Ofcr Asst	30000641	19	1.00	10/01/17
0001	Veterans Services	Social Services Program Specialist Assoc	30000642	14	1.00	10/01/17
0001	Veterans Services	Veterans Svcs Ofcr Asst	30000644	19	1.00	10/01/17
0001	Veterans Services	Veterans Svcs Ofcr Asst	30000645	19	1.00	10/01/17
0001	Veterans Services	Veterans Svcs Ofcr Asst	30000646	19	1.00	10/01/17
0001	Veterans Services	Administrative Assoc	30050196	17	1.00	10/01/17
0001	Transportation & Natural Resources	GIS Analyst	New	19	1.00	10/01/17
0001	Purchasing	Pur Business Analyst	New	22	1.00	10/01/17
0001	Human Resources Management	Human Resources Analyst I	New	19	1.00	10/01/17
0001	Sheriff's Office	Law Enforcement Sheriff Deputy	New	72	3.00	10/01/17
0001	Sheriff's Office	Law Enforcement Sheriff Deputy	New	72	3.00	10/01/17
<b>General Fund Total</b>					<b>144.23</b>	

**Table 26**  
**Position Changes List (Continued)**

<b>II. Positions Added or Removed in Other Funds</b>							
<b>Fund</b>	<b>Department</b>	<b>Title</b>	<b>Position #</b>	<b>Grade</b>	<b>FTE Change</b>	<b>Effective Date</b>	
0113	Civil Courts	Court Reporter	30001220	26	1.00	10/01/17	
0113	Civil Courts	Court Reporter	30001225	26	(1.00)	10/01/17	
0100	Communications & Records Services	Law Librarian	30005201	18	0.50	11/01/16	
0100	Communications & Records Services	Paralegal	30005962	18	0.25	10/01/17	
0134	Emergency Services	Fire Code Plans Examiner	New	26	1.00	10/01/17	
0129	County Clerk	Business Analyst II	30000923	26	(0.50)	10/01/17	
0108	County Clerk	Business Analyst II	30000923	26	0.50	10/01/17	
0002	Facilities Management	Building Security Guard	New	10	1.00	10/01/17	
0002	Facilities Management	Building Security Guard	New	10	1.00	10/01/17	
0002	Facilities Management	Building Security Guard	New	10	1.00	10/01/17	
0002	Facilities Management	Building Security Guard	New	10	1.00	10/01/17	
8956	Human Resources Management	Medical Assistant	30054156	14	1.00	10/01/17	
0124	Probate Court	Attorney I	30001600	23	(0.10)	10/01/17	
0111	Sheriff's Office	Corrections Sergeant	30002353	88	(1.00)	10/01/17	
0111	Sheriff's Office	Security Coord	30002357	14	(1.00)	10/01/17	
0111	Sheriff's Office	Corrections Officer Sr	30002358	83	(1.00)	10/01/17	
0111	Sheriff's Office	Corrections Officer Sr	30002360	83	(1.00)	10/01/17	
0111	Sheriff's Office	Security Coord	30002361	14	(1.00)	10/01/17	
0111	Sheriff's Office	Corrections Officer Sr	30002362	83	(1.00)	10/01/17	
0111	Sheriff's Office	Certified Peace Officer Sr	30002363	84	(1.00)	10/01/17	
0111	Sheriff's Office	Corrections Officer Sr	30002371	83	(1.00)	10/01/17	
0111	Sheriff's Office	Security Coord	30002377	14	(1.00)	10/01/17	
0111	Sheriff's Office	Certified Peace Officer Sr	30002378	84	(1.00)	10/01/17	
0111	Sheriff's Office	Security Coord	30002379	14	(1.00)	10/01/17	
0111	Sheriff's Office	Corrections Officer Sr	30002380	83	(1.00)	10/01/17	
0111	Sheriff's Office	Corrections Officer Sr	30002383	83	(1.00)	10/01/17	
0111	Sheriff's Office	Corrections Officer Sr	30002385	83	(1.00)	10/01/17	
0111	Sheriff's Office	Corrections Officer Sr	30002386	83	(1.00)	10/01/17	
0111	Sheriff's Office	Corrections Officer Sr	30002388	83	(1.00)	10/01/17	
0111	Sheriff's Office	Certified Peace Officer Sr	30002390	84	(1.00)	10/01/17	
0111	Sheriff's Office	Certified Peace Officer Sr	30005910	84	(1.00)	10/01/17	
0111	Sheriff's Office	Certified Peace Officer Sr	30005911	84	(1.00)	10/01/17	
0111	Sheriff's Office	Certified Peace Officer Sr	30006015	84	(1.00)	10/01/17	
Var	Community Supervision & Corrections	Various	Various	Various	(9.62)	10/01/17	
<b>Special Funds Total</b>					<b>(22.97)</b>		
<b>Grand Total</b>					<b>121.26</b>		

## CAPITAL ACQUISITION AND IMPROVEMENTS PROGRAM

A total of \$98.48 million in capital funding is included in the FY 2018 Adopted Budget from the following basic sources:

- General Fund Capital Acquisition Resources (CAR) Account of \$40.23 million that includes \$34.2 million for approved projects and equipment, and a reserve of \$6.03 million;
- Proceeds from the issuance of new Certificates of Obligation (COs) in the amount of \$56.6 million, including issuance costs of approximately \$426,000; and
- Other funds of \$1.65 million.

Every year, resources are approved to improve public facilities and infrastructure assets for the benefit of the residents of Travis County. Many of these projects span multiple years and require years of planning and construction, while others can be completed in a shorter timeframe. Routine projects and Court-approved, multi-year planning initiatives are typically funded either through “pay-as-you-go” cash financing (budgeted in the General Fund CAR account), or through debt financing by the issuance of COs.

Many capital project approvals begin with county departments identifying and prioritizing capital improvements and submitting capital budget requests during the annual budget process. Budget requests articulate the project need, related performance measures and public benefits, and any projected operating or personnel costs stemming from these requests. The Planning and Budget Office reviews these requests and prioritizes funding recommendations based on the projected efficiency and effectiveness of the project, the long-term benefit of the project to the community, the Commissioners Court’s priorities, and the County’s ability to fund such projects in a fiscal year given financial constraints.

In addition, the County budgets capital projects in special revenue funds that are established and funded with specific revenue sources designated by law to finance particular functions.

The FY 2018 Adopted Budget includes funding for capital projects and equipment that meet the following criteria:

- Projects either in the middle or end of their multi-year phased implementation;
- Projects where there is little choice but to fund them for health and safety purposes or to avoid greater future expenses;
- Equipment that continues the maintenance of countywide information systems infrastructure;
- Projects that the Commissioners Court has already partially funded or have a contractual obligation to implement;
- Projects that have revenue certified to cover their cost; or
- Projects the Court has already provided directions to include for funding.

## PAY-AS-YOU-GO FINANCING

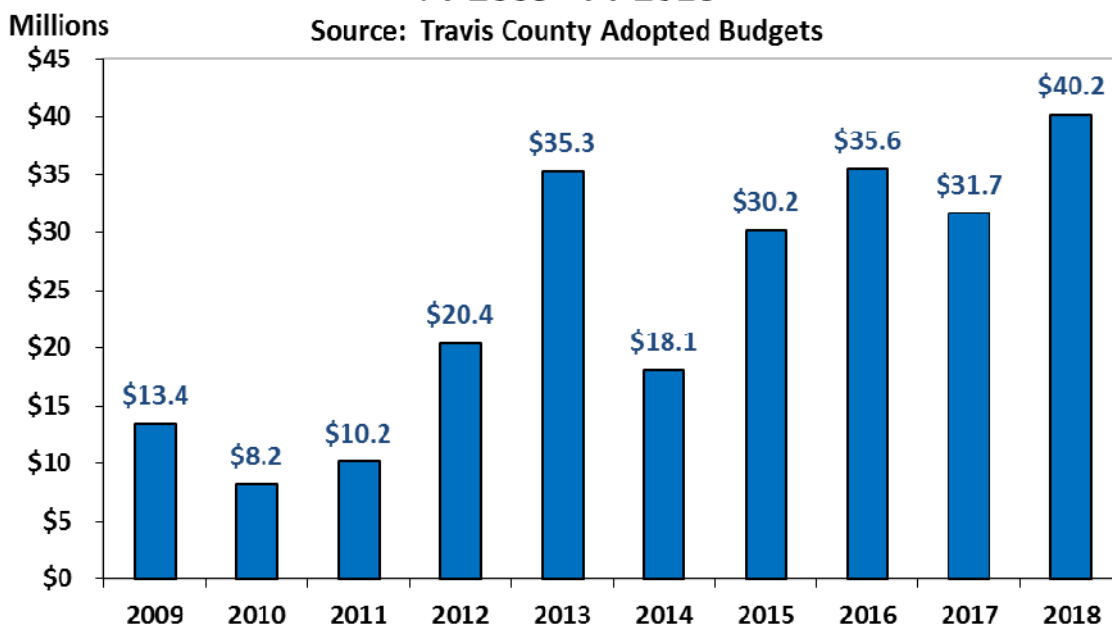
### General Fund Capital Acquisition Resources

The County uses “pay-as-you-go” financing as one method to fund capital acquisition and improvements. These resources are segregated within the General Fund in a special account called the CAR account. Fund balance is the primary revenue source for this account and allows the County to use cash to fund capital equipment and large one-time projects, including projects that may be ineligible for CO funding. By using cash, the County avoids paying interest on debt that otherwise would be paid on bonds issued to finance the project and preserves the County’s debt capacity for future needed improvements.

The CAR account has varied over the years, driven by economic circumstances, capital needs, and other sources and constraints on debt financing. The FY 2018 Adopted Budget establishes the CAR account at \$40,229,314. The FY 2018 CAR allocation includes planned expenditures of \$34,200,219 and a reserve of \$6,029,095. Since FY 2009, CAR has ranged from a low of \$8,208,303 in FY 2010 to a high of \$40,229,314 this fiscal year. As noted below, the amount available each year can vary based on available one-time resources and project requirements. The County ensures that the use of current revenues to fund projects within CAR does not diminish the availability of resources for needed services or the County’s ability to respond to emergencies.

Chart 8

### Capital Acquisition Resources Account FY 2009 - FY 2018





Major highlights of the \$34,200,219 project total include \$5,281,841 budgeted for annual roadway maintenance and construction, \$3,526,617 for upgrade the County's IT infrastructure and \$2,022,027 for new and replacement computers budgeted centrally in the Information Technology Services Department, \$1,750,000 for Correctional Building Maintenance at Del Valle, and \$1,461,650 budgeted centrally in TNR for new vehicles and various pieces of heavy equipment that need replacement. Also included is \$1,000,000 to replace radios in Emergency Services that are at the end of their useful life.

Other CAR funding also includes \$4,109,099 rebudgeted (carried forward from FY 2017) in the County Clerk's Office for initial funding to replace the County's voting system. Final costs and timeline for implementation are being refined and should be available for consideration for the FY 2019 budget process. A portion of the FY 2018 capital projects relate to the ongoing growth needs of the Tax Office. While there are concerted efforts to increase use of online services, in-person transactions continue to grow and facility improvements for the Office's central and satellite locations are needed. An addition to the North Campus flagship site will alleviate immediate space issues for the Tax Office while allowing for strategic planning in the future. The project list includes \$3,617,707 to add a second story to the building at 5501 Airport Boulevard and expand the office on its current footprint. In addition, \$652,118 is budgeted to help meet the growing needs in South and Southeast Travis County by renovating the McKinney Falls Tax Office satellite.

Also included is \$2,295,349 to continue improvement of the Collier Building, which houses the Sheriff's Office East Command and Evidence Warehouse. Funding of \$1,111,084 is budgeted to relocate staff from the Criminal Justice Center (CJC) to the Gault Building and begin preconstruction of the first floor of CJC, related to the expansion of courts capacity.

A full detailed listing of each project and budgeted department follows in Table 27 and Table 28.

**Table 27**  
**General Fund Capital Outlay and Improvement Projects – CAR Account**

Request Name	New Cost	Replacement Cost	Total Cost
Voting System	-	4,109,099.0	4,109,099.0
<b>County Clerk Total:</b>	<b>\$ -</b>	<b>\$ 4,109,099</b>	<b>\$ 4,109,099</b>
Fiber Optic Improvements and End of Life	-	680,000.0	680,000.0
HHS Case Management System Replacement - Phase I	-	400,000.0	400,000.0
I.T.S Infrastructure End of Life	-	3,526,617.0	3,526,617.0
ITS Server and Storage Growth	1,610,200.0	-	1,610,200.0
<b>Information Technology Services/Centralized Computers Total:</b>	<b>\$ 1,610,200</b>	<b>\$ 4,606,617</b>	<b>\$ 6,216,817</b>
Evidence Warehouse at Collier Building	2,193,815	101,534	2,295,349
Gault Building Backfill	1,022,384	-	1,022,384
HVAC Upgrade at 5501 Airport Blvd.	790,000	-	790,000
IDF Rooms HVAC Improvements	109,883	-	109,883
New Criminal Courts at Blackwell-Thurman CJC - Preconstruction	88,700	-	88,700
PCT 4 Tax Office Addition	652,118	-	652,118
South Community Center Campus - Demo Existing Building	120,000	-	120,000
Tax Office Addition and Renovations at 5501 Airport Blvd.	3,617,707	-	3,617,707
Direct Digital Controls Upgrade at Criminal Justice Center & Post 1 & 2 Jail	-	539,500	539,500
<b>Facilities Management Total:</b>	<b>\$ 8,594,607</b>	<b>\$ 641,034</b>	<b>\$ 9,235,641</b>
Civil Courts	36,139	-	36,139
Maintenance of Current Efforts (Technology Strategy)	-	228,248	228,248
Technology Consultant	-	124,800	124,800
<b>Civil Courts Total</b>	<b>\$ 36,139</b>	<b>\$ 353,048</b>	<b>\$ 389,187</b>
Maintenance of Current Efforts (Technology Strategy)	-	166,256	166,256
<b>Criminal Courts Total</b>	<b>\$ -</b>	<b>\$ 166,256</b>	<b>\$ 166,256</b>
Vehicle Radar	35,890	-	35,890
Vehicle Cameras	80,664	-	80,664
<b>Constable Precinct Four Total</b>	<b>\$ 116,554</b>	<b>\$ -</b>	<b>\$ 116,554</b>
Correctional Building Maintenance	100,000	1,650,000	1,750,000
Law Enforcement Equipment	-	337,100	337,100
Life Safety and Security	380,000	68,000	448,000
Replacement Warehouse and Kitchen Equipment	-	75,000	75,000
Transportation and Visitation	94,408	-	94,408
Recruiting and Training - Team	4,350	-	4,350
Additional Six Deputies	82,350	-	82,350
<b>Sheriff's Office Total</b>	<b>\$ 661,108</b>	<b>\$ 2,130,100</b>	<b>\$ 2,791,208</b>
LC/MS/MS mass spectrometer	-	150,000	150,000
Tissue Processor	-	60,000	60,000
<b>Medical Examiner Office Total</b>	<b>\$ -</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>
Motorola Annual Lease Purchase Payment #2 of 3	471,739	-	471,739
Radio Life Cycle	1,000,000	-	1,000,000
<b>Emergency Services Total</b>	<b>\$ 1,471,739</b>	<b>\$ -</b>	<b>\$ 1,471,739</b>
East Metro Pavilion Foundation	-	375,000	375,000
MCE - Capitalized Road Maintenance Expenditures	2,200,000	-	2,200,000
Move HMA from CO to CAR	3,081,841	-	3,081,841
Playground Replacement Plan	-	353,200	353,200
New Vehicles	300,000	-	300,000
Replacement Vehicles and Heavy Equipment	-	1,005,250	1,005,250
Accessories for New and Replacement Vehicles	6,400	150,000	156,400
<b>Transportation and Natural Resources Total</b>	<b>\$ 5,588,241</b>	<b>\$ 1,883,450</b>	<b>\$ 7,471,691</b>
New Computers	299,677	-	299,677
Replacement Computers	-	1,722,350	1,722,350
<b>Central Computers</b>	<b>\$ 299,677</b>	<b>\$ 1,722,350</b>	<b>\$ 2,022,027</b>
<b>Project Total</b>	<b>\$ 18,378,265</b>	<b>\$ 15,821,954</b>	<b>\$ 34,200,219</b>
<b>CAR Reserve</b>			<b>\$ 6,029,095</b>
<b>Grand Total</b>			<b>\$ 40,229,314</b>

Table 28 on the following page provides a list of the information technology projects for offices and departments budgeted centrally within the CAR account in ITS. These projects are also accounted for above in the project total for CAR. The ITS equipment includes desktop computers, notebook computers, telephones, and ancillary infrastructure and services. Table 32 found later in this document lists vehicles and heavy equipment budgeted centrally in TNR from various funding sources.

Table 28  
Centrally Budgeted Information Systems Outlay – CAR Account

Description	New Cost	Replacement Cost	Total Cost
Tax Specialist IIIs for Motor Vehicles Division	13,578	-	13,578
<b>Tax Assessor-Collector Total</b>	<b>\$ 13,578</b>	<b>\$ -</b>	<b>\$ 13,578</b>
HRMD New Positions	11,080	-	11,080
<b>Tax Assessor-Collector Total</b>	<b>\$ 11,080</b>	<b>\$ -</b>	<b>\$ 11,080</b>
Senior Planner	5,540	-	5,540
Budget Staffing	5,540	-	5,540
<b>Planning and Budget Total:</b>	<b>\$ 11,080</b>	<b>\$ -</b>	<b>\$ 11,080</b>
HHS Case Management System Replacement - Phase I	5,690	-	5,690
Installation Plan for Central Computer Replacement	11,080	-	11,080
EIS Support for FMD Security Cameras	5,540	-	5,540
<b>Information Technology Services Total:</b>	<b>\$ 22,310</b>	<b>\$ -</b>	<b>\$ 22,310</b>
Centralized Computer Replacements	-	1,722,350	1,722,350
<b>Centralized Computer Replacements Total:</b>	<b>\$ -</b>	<b>\$ 1,722,350</b>	<b>\$ 1,722,350</b>
Maintenance Staff - Safety Coordinator and Journeyman Plumber	4,526	-	4,526
PDC Staffing – Senior Project Manager	4,526	-	4,526
Security Locksmith	3,211	-	3,211
<b>Facilities Management Total:</b>	<b>\$ 12,263</b>	<b>\$ -</b>	<b>\$ 12,263</b>
Contract Compliance FTEs	11,080	-	11,080
<b>Purchasing Office Total:</b>	<b>\$ 11,080</b>	<b>\$ -</b>	<b>\$ 11,080</b>
Court Clerk II for New Court	4,526	-	4,526
<b>District Clerk Office Total:</b>	<b>\$ 4,526</b>	<b>\$ -</b>	<b>\$ 4,526</b>
New Civil District Court Staff	13,450	-	13,450
<b>District Attorney Office Total:</b>	<b>\$ 13,450</b>	<b>\$ -</b>	<b>\$ 13,450</b>
Probate Court Staffing	6,896	-	6,896
<b>Probate Court Total:</b>	<b>\$ 6,896</b>	<b>\$ -</b>	<b>\$ 6,896</b>
Registered Nurse Case Manager	3,211	-	3,211
Transportation and Visitation	15,474	-	15,474
Six New Deputies	50,700	-	50,700
<b>Sheriff Office Total:</b>	<b>\$ 69,385</b>	<b>\$ -</b>	<b>\$ 69,385</b>
Assistant Public Defender	5,540	-	5,540
DNA Assistant Public Defender	5,540	-	5,540
<b>Juvenile Public Defender:</b>	<b>\$ 11,080</b>	<b>\$ -</b>	<b>\$ 11,080</b>
Fire Education Outreach Coordinator	4,526	-	4,526
Emergency Management Coordinator Assistant	4,225	-	4,225
<b>Emergency Services Total:</b>	<b>\$ 8,751</b>	<b>\$ -</b>	<b>\$ 8,751</b>
Fleet Services Office Specialist (1 FTE)	4,526	-	4,526
Floodplain Project Manager	4,731	-	4,731
TNR Business Analyst III	5,120	-	5,120
Arkansas Bend Park Re-Opening 1 of 4	70,557	-	70,557
Park Land Management Program	5,540	-	5,540
GIS Analyst	8,731	-	8,731
<b>Transportation and Natural Resources Total:</b>	<b>\$ 99,205</b>	<b>\$ -</b>	<b>\$ 99,205</b>
Civil Service Commission Staffing	4,526	-	4,526
<b>Civil Service Commission Total:</b>	<b>\$ 4,526</b>	<b>\$ -</b>	<b>\$ 4,526</b>
OPR Expansion Staff	5,120	-	5,120
MHPD Yale Law Fellowship	5,120	-	5,120
Planner for APD DNA Lab Monitoring	3,805	-	3,805
<b>Justice Planning Total:</b>	<b>\$ 14,045</b>	<b>\$ -</b>	<b>\$ 14,045</b>
<b>Grand Total for Centrally Budgeted Information System Outlay Budgeted in ITS (Depts 112/190)</b>	<b>\$ 299,677</b>	<b>\$ 1,722,350</b>	<b>\$ 2,022,027</b>

## Other Funds

In addition to the resources provided through the General Fund CAR Account, this cash on hand funding method is used within select special funds. For FY 2018, \$1,649,623 for equipment and projects is budgeted within various special revenue funds noted in Table 29.

Table 29  
Capital Outlay and Improvement Projects – Other Funds

Description	New Cost	Replacement Cost	Total Cost
Justice Planning Expansion	97,483	-	97,483
Renovation of Server Room for ITS	124,800	-	124,800
Purchasing Office Renovation	323,600	-	323,600
<b>700 Lavaca Fund (0002) Total:</b>	<b>\$ 545,883</b>	<b>\$ -</b>	<b>\$ 545,883</b>
Natural Resources Field Staff Vehicles	66,000	-	66,000
BCP Road Improvements	1,000,000	-	1,000,000
<b>Balcones Canyonlands Preservation Fund (0115 ) Total:</b>	<b>\$ 1,066,000</b>	<b>\$ -</b>	<b>\$ 1,066,000</b>
Transaction Windows for Precinct Three	37,740	-	37,740
<b>Justice Court Security Fund (0136) Total:</b>	<b>\$ 37,740</b>	<b>\$ -</b>	<b>\$ 37,740</b>
<b>Total Capital in Other Funds</b>	<b>\$ 1,649,623</b>	<b>\$ -</b>	<b>\$ 1,649,623</b>

## DEBT FINANCING

Debt financing for capital equipment or projects involves the issuance of Voter Approved Bonds, COs, or State Highway Bonds. The use of debt financing is an important method of funding capital projects as some large capital outlays are challenging to fund within a single budget year. In addition, financing through short-term or long-term debt allows the County to distribute the tax burden over the life of the asset.

Based on Travis County's strong financial position, the County is able to issue debt at a lower rate than most municipalities and counties. Standard & Poor's and Moody's rating agencies recently reaffirmed the County's Triple A credit rating that has been awarded continuously since 2001. Travis County is one of eleven counties out of the 254 counties in the State of Texas receiving this designation. A part of the County's financial management practice is the annual review of the County's debt model, which includes all outstanding debt along with the projected issuance amounts for approved projects and projected routine capital needs. The debt model is used for planning purposes to help the County remain within the financial guidelines established by the Commissioners Court. The guidelines are meant to serve as parameters in serving the public interest, not absolute requirements. Travis County continuously explores ways to reduce the cost of capital. One tool is the issuance of refunding bonds, which is a refinancing mechanism that allows the County to reduce its interest costs on debt by paying off previously issued bonds with the proceeds of new refunding bonds issued at a lower interest rate. The Planning and Budget Office, County Auditor's Office, and the County's Independent Municipal Advisor regularly monitor refunding possibilities so that when the appropriate opportunity arrives to save taxpayer resources, an item can be brought forward to the Commissioners Court. Refundings since 1992

have saved taxpayers \$42.1 million in gross future savings and \$35.1 million in present value savings.

Bonds issued under the Texas General Laws have a constitutional limit on the tax rate which may be levied to service general law bonds and provide funds for the general operations of the County, and also have a debt limit of 5 percent of assessed value of all taxable property. This limit for Travis County is 80 cents annually on the \$100 assessed valuation plus a levy of 15 cents annually for the maintenance of public roads. For the year ending September 30, 2017, Travis County's total net debt applicable to the limit as a percentage of the debt limit was 0.29 percent for bonds issued under Article 3, Section 52 of the Texas Constitution and 6.64 percent for bonds and certificates of obligation issued under Texas General Laws. Travis County is therefore in compliance with all statutory legal debt limits.

Debt Service for FY 2018 is \$93,489,715, consisting of \$71,440,000 of principal and \$22,049,715 of interest payments resulting in the debt service portion of the Adopted Tax Rate at 5.47 cents per \$100 of taxable value. The table below contains the 2018 principal and interest by issuance type.

Table 30  
FY 2018 Adopted Budget Debt Service

<b>Bond Type</b>	<b>Principal</b>	<b>Interest</b>	<b>Debt Service</b>
Certificates of Obligation	\$29,410,000	\$4,856,871.00	\$34,266,871
Refunding Bonds*	\$26,875,000	\$10,586,765.00	\$37,461,765
Road Bonds	\$9,145,000	\$3,347,672.00	\$12,492,672
Permanent Improvement Bonds	\$4,275,000	\$2,012,207.00	\$6,287,207
State Highway Bonds	\$1,735,000	\$1,246,200.00	\$2,981,200
<b>Total</b>	<b>\$71,440,000</b>	<b>\$22,049,715</b>	<b>\$93,489,715</b>

\*Refunding bonds include Voter Approved, Certificates of Obligation and Refunding Bonds.

### **Voter Authorized Bonds**

Large scale road, park, and other significant infrastructure projects are typically funded through long-term bonds. A large portion of Travis County's long-term debt is related to projects authorized by voters. Travis County's voter approved 20-year bonds are generally issued at the lowest interest rates of any similar public securities. The last bond authorization for County projects was in November 2011, when voters authorized the Commissioners Court to issue \$214,945,000 for road, drainage, bridge, bike/pedestrian, park, and land conservation projects. In FY 2017, Travis County issued all remaining debt for the 2011 Bond Program.

Early in 2017, the Commissioners Court convened a Citizens Bond Advisory Committee (CBAC) to consider a November 2017 bond election. This type of advisory committee allows for an inclusive, stakeholder focused process to study a bond program in the context of the financial impact on taxpayers along with the programmatic impact on the community it benefits. Such a committee provides greater confidence and trust of the Travis County voters as the County educates the public on the election. The 2017 Travis County CBAC recommended future capital projects to

Commissioners Court in several categories including: parks, open space, trails, county roads and State Farm-to-Market Roads, bikeways, pedestrian ways, storm water drainage, and necessary county facilities. The CBAC advised Commissioners Court on the proposed overall scope of a bond package and recommended a prioritized list of projects.

The Commissioners Court approved calling a November 2017 bond election with two propositions: Proposition A, for \$93,445,000, includes road and safety projects, and Proposition B, for \$91,495,000 includes parks, open space, and conservation projects. Travis County voters will have the opportunity to vote on the bond propositions in the November 7, 2017 election. Upon successful passage, Travis County will adjust the proposed debt issuance schedule for FY 2018 to include a portion of any new authorization from the November 2017 bond election in the annual spring issuance based on current fiscal year requirements of the approved projects.

### **Certificates of Obligation (COs)**

The amount of total debt proposed to be issued through COs in FY 2018 is \$56,600,000, including estimated issuance costs of approximately \$426,091. This funding will cover several significant projects such as the initial construction phase of the former US Federal Courthouse which was acquired by the County from the US Government on December 29, 2016. The approved space program for the Historic Austin Federal Courthouse includes the Travis County Probate Court and the County Clerk's Office Probate Division and is intended to meet user needs through 2035. The relocation of the Probate Court also temporarily relieves the significant strain on the Heman Marion Sweatt Historic Courthouse and provides space for an additional civil court, a critical stopgap while a more permanent solution for the civil and family courts is developed. In May 2017, the County issued \$3,200,000 in COs to pay for the design phase work for this project. In accordance with a cash flow schedule based on the needs of the project, an additional \$18,991,062 for the FY 2018 issuance and will cover the initial amount of construction costs for this project.

There is also \$6,613,188 proposed to be included in the FY 2018 COs for design and preconstruction of a new female facility at the Travis County Correctional Complex. This project is the critical first phase of the Travis County Adult Correctional System Needs Analysis and Master Plan, prepared by Broaddus & Associates/CGL/Ricci Greene. The new female facility will provide new space for female inmates, relocating them from a facility that cannot meet their growing numbers, risk profiles, and medical/mental health needs. From 2009-2015, the population of the jail was fairly constant; the female population, however, has been growing and the current facility is insufficient to accommodate this growth. New construction will further allow for additional medical capacity for male inmates at the Health Services Building, and for swing space at Building Three to mitigate population spikes which have been occurring over the past two years.

The FY 2018 proposed issuance also includes a placeholder of \$18,991,062 for critical safety projects recommended by the Citizens Bond Advisory Committee (CBAC). PBO has been working with Commissioners Court and TNR on a plan for future debt issuances, including COs and Voter

Approved Bonds. A key component of the proposed strategy is to set aside funding in COs for road safety projects and for planning for future bond election proposals. The Commissioners Court approved a planned \$95 million to be issued in COs over a five-year period, to fund a prioritized list of such road and safety projects throughout the County. PBO will continue to work with TNR and Commissioners Court in light of recommendations from TNR and the CBAC to determine the most appropriate annual cash flow and to identify which specific projects should be included in the FY 2018 debt issuance.

The FY 2018 COs also includes \$2,000,000 for a 20 percent grant match to receive state resources from the Surface Transportation Program - Metropolitan Mobility (STP-MM) grant program through the Capital Area Metropolitan Planning Organization (CAMPO) for the widening of Manchaca Road (FM 2304) from two to four lanes between Ravenscroft Drive and FM 1626. In addition, the FY 2018 proposed issuance includes \$2,118,159 to extend the useful life of County road assets and delay more expensive reconstruction expenses, and \$7,651,500 for planned replacement of vehicles and heavy equipment along with new vehicles that will be budgeted centrally within the fleet program in TNR. The timely and scheduled replacement of these assets ensures lower fuel and maintenance costs and that the vehicles and equipment are available in good working order for County programs.

**Table 31**  
**Capital Outlay and Improvement Projects – Certificates of Obligation \***

Description	New Cost	Replacement Cost	Total Cost
Projects Proposed to be Funded with Five-Year Certificates of Obligation			
HMAC and Alternative Paving Projects	2,118,159	-	2,118,159
Manchaca Road Grant Match	2,000,000	-	2,000,000
New and Replacement Vehicles	836,750	6,814,750	7,651,500
<b>Transportation and Natural Resources Total</b>	<b>\$ 4,954,909</b>	<b>\$ 6,814,750</b>	<b>\$ 11,769,659</b>
<b>Short-Term Project Total:</b>	<b>\$ 4,954,909</b>	<b>\$ 6,814,750</b>	<b>\$ 11,769,659</b>
<b>Short-Term Issuance Costs:</b>			<b>\$ 90,341</b>
<b>Five-Year Short-Term Certificates of Obligation Subtotal:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,860,000</b>
Projects Proposed to be Funded with Twenty-Year Certificates of Obligation			
Federal Courthouse Renovations and Restorations	18,800,000	-	18,800,000
TCCC New Female Building - Preconstruction	6,613,188	-	6,613,188
<b>Facilities Management Total:</b>	<b>\$ 25,413,188</b>	<b>\$ -</b>	<b>\$ 25,413,188</b>
Placeholder for Debt Projects (\$18.9M)	18,991,062	-	18,991,062
<b>Transportation and Natural Resources Total</b>	<b>\$ 18,991,062</b>	<b>\$ -</b>	<b>\$ 18,991,062</b>
<b>Long-Term Project Total:</b>	<b>\$ 44,404,250</b>	<b>\$ -</b>	<b>\$ 44,404,250</b>
<b>Long-Term Issuance Costs:</b>			<b>\$ 335,750</b>
<b>Twenty-Year Short-Term Certificates of Obligation Subtotal:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,740,000</b>
<b>FY 2018 Proposed Certificates of Obligation Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,600,000</b>

\*Amounts and projects subject to change prior to planned issuance in spring 2018.



Table 32 below provides a detailed list of the vehicles and heavy equipment budgeted centrally in TNR and funded by the proposed FY 2018 CO issuance and General Fund pay-as-you-go resources. The information is listed by County office and department number and distinguishes between replacement and new equipment and funding source.

**Table 32**  
**Centrally Budgeted Vehicles and Heavy Equipment**

Department	Vehicle Reference Number	Description	New Cost	Replacement Cost	Total Cost
114	RI3807	Mower Riding Z Rotary 52'''	\$ -	\$ 9,750	\$ 9,750
112	New	New Vehicle	48,750	-	48,750
114	3025	PU Ext Cab SB 2WD 3/4	-	36,750	36,750
114	2295	PU Reg Cab LB 2WD 3/4	-	36,750	36,750
114	New	New Vehicles	73,500	-	73,500
114	New	New Vehicle	35,000	-	35,000
123	2018, 1835	Car Full 4DR	-	68,500	68,500
123	New	New Vehicle	34,500	-	34,500
132	3199	Car Full 4DR PP	-	49,000	49,000
133	3281	Car Full 4DR PP	-	49,000	49,000
134	3259H	SUV Full 4WD Highlander	-	49,000	49,000
135	3325H, 3343H, 3326H	Car Full 4DR Hybrid	-	132,000	132,000
135	3260H, 3261H, 3262H, 3263H, 3264H, 3265H, 3266H	SUV Full 4WD Highlander	-	308,000	308,000
135	New	New Vehicles	245,000	-	245,000
137	3584, 3495	Car Full 4DR PP	-	100,000	100,000
137	38,844,009	Motorcycle Police	-	70,000	70,000
137	3666	Mower Riding Rotary 60'''	-	15,000	15,000
137	3790	Mower Riding Z Rotary 60'''	-	15,000	15,000
137	3424, 3425	Personnel Carrier ATV	-	40,000	40,000
137	3828, 3879, 3827	PU Crew Cab LB 4WD 1T DRW, SRW	-	167,250	167,250
137	4137	PU Crew Cab SB 1/2	-	45,000	45,000
137	3752, 3753, 3757, 3758, 3759, 3760, 3762, 3764, 3768, 3769, 3771, 3773, 3903, 3906, 3907, 3914, 3915, 3917, 3920, 3925, 3928, 3930, 3931, 3933, 3935, 3938, 3939, 3940, 3941, 3942, 3945, 3948, 3951, 3952, 3953, 3955, 3958, 3961, 3962, 3963, 3964, 3966, 3967, 3968, 4023, 4024, 4025	SUV Full 2WD 4DR Tahoe PPV	-	2,750,000	2,750,000
137	4083, 4089, 4095, 4102, 4105, 4114, 4115, 4118, 4119, 4127, 4064	SUV Tahoe PPV 8CYL 2WD	-	550,000	550,000
137	2943	Van Cargo Extended Crime Lab	-	40,000	40,000
137	4031	Van Full 15 Passenger Prisoner	-	86,750	86,750
137	New	New Vehicles	150,000	-	150,000
145	3268H	SUV Full 4WD Highlander	-	31,500	31,500
145	2777	Van Full 15 Passenger	-	35,750	35,750
147	New	New Vehicle	42,000	-	42,000
149	T2818	Bituminous Applic/ Wheels	-	29,500	29,500
149	EX3435	Excavator TLSCP Arm Wheel	-	410,250	410,250
149	RI3606, RI3797, RI3798, RI3801, RI3973	Mower Riding Rotary 48''', 108''', 124'''	-	272,000	272,000
149	RI3791	Mower Riding Z Rotary 60'''	-	22,500	22,500
149	RI3787	Mower Riding Z Rotary 72'''	-	13,750	13,750
149	MD3628, MD3678, MD3679, MD3680, MD3681, MD3682, MD3683	Mowing Deck Rotary 15	-	122,500	122,500
149	PC3247E, PC3248E, PC3249E	Personnel Carrier	-	78,000	78,000
149	P2817	PU Crew Cab LB 4WD 1T SRW	-	43,750	43,750
149	RC2136	Roller Pneumatic 14 Ton	-	125,000	125,000
149	TNR2741	Roller Rubber/Steel Pad Foot	-	166,250	166,250
149	SU3272H	SUV Full 4WD Highlander	-	31,500	31,500
149	SU3275H, SU3276H, SU3277H	SUV Highlander - Park Police	-	150,000	150,000
149	SU3073	SUV Mid 4WD 4DR Explorer	-	31,500	31,500
149	TR2102, TR2110	Tractor 2WD 62HP	-	115,000	115,000
149	T2101, T2099, T2100	Trailer Lowboy 14' HD, 18' HD	-	29,000	29,000
149	T2108	Trailer Lowboy 50 Ton 40' X 8	-	80,000	80,000
149	T2418	Trailer Lowboy 50 Ton 42' X 8' 6'''	-	80,000	80,000
149	TNR3997, TNR3999, T2095, T2096, T2097, T2098	Trailer Utility 14, 14' Tandem	-	48,000	48,000
149	TNR3995	Trailer Utility 16 Extra Wide	-	9,000	9,000
149	T1906, T2037	Trailer Utility 18, 18' X 82.5'''	-	20,000	20,000
149	T2309, T2310	Trailer Utility 8' W/ Sprayer	-	17,000	17,000
149	T2087, T2088	Trailer Utility 8' X 5' W/ Ramps	-	11,500	11,500
149	SB2793	Truck Srvc Body Ext Cab 1 Ton SRW	-	38,750	38,750
149	SB3293	Truck Srvc Body SB DRW	-	70,000	70,000
149	TNR2352	Truck Stake 1 Ton	-	52,500	52,500
149	2553	Truck Stake 141'''WB 9'Bed	-	52,500	52,500
149	New	New Vehicles and Equipment	208,000	-	208,000
158	HS9805	Trailer Box 14	-	10,000	10,000
<b>Total for Centrally Budgeted Vehicles and Heavy Equipment Within Proposed 2018 Certificates of Obligation</b>			<b>\$ 836,750</b>	<b>\$ 6,814,750</b>	<b>\$ 7,651,500</b>

Table 32 (Continued)

131	3333	Car Full 4DR PP	-	49,000	49,000
133	3338, 3341	Car Full 4DR PP	-	98,000	98,000
135	3346	Car Full 4DR PP	-	44,000	44,000
145	3625	Van Mini 7 Passenger	-	31,750	31,750
149	SU3394	SUV Full 4WD 4DR Tahoe PPV	-	49,000	49,000
149	SU3552	SUV Full Expedition	-	49,000	49,000
159	3455	PU Crew Cab LB 4WD 1T SRW	-	55,000	55,000
137	2549, 2550	Bus - 40 Pass. Prisoner	-	335,500	335,500
145	2007	Van Full 15 Passenger	-	35,750	35,750
149	TNR2184	Truck Dump 12 YD /Pintel	-	98,250	98,250
149	TNR2343	Truck Haul	-	160,000	160,000
149	New	Accessories for Vehicles	154,800	-	154,800
137	New	New Vehicles	300,000	-	300,000
<b>Total for Centrally Budgeted Vehicles and Heavy Equipment Within Proposed 2018 Capital Acquisition (CAR) General Fund Account:</b>			<b>\$ 454,800</b>	<b>\$ 1,005,250</b>	<b>\$ 1,460,050</b>
149	New	New Vehicles	66,000	-	66,000
<b>Total for Centrally Budgeted Vehicles and Heavy Equipment Within Balcones Canyonlands Preservation Fund (0115):</b>			<b>\$ 66,000</b>	<b>\$ -</b>	<b>\$ 66,000</b>
<b>Total for Centrally Budgeted Vehicles and Heavy Equipment (All Funds):</b>			<b>\$ 1,357,550</b>	<b>\$ 7,820,000</b>	<b>\$ 9,177,550</b>

### Impact of the Capital Budget on the Operating Budget

Each year as part of the annual development of the capital budget, PBO evaluates the operating budget impact for all requested projects since additional operating costs or savings may need to be considered along with the one-time capital investment. Depending on the length of the project, the operating impact could occur in the forthcoming year or in a future fiscal year.

The Planning and Budget Office continues to work with offices and departments to quantify and project future ongoing operating needs related to one-time capital investments. Each year as part of the annual development of the capital budget, PBO evaluates the operating budget impact for all requested projects since additional operating costs or savings may need to be considered along with the one-time capital investment. Depending on the length of the project, the operating impact could occur in the forthcoming year or in a future fiscal year. New facilities, such as buildings and parks, often require significant ongoing operating resources related to maintenance and support, utility expenses, and security staffing. While operating needs required for maintenance of current effort capital investments such as centralized fleet and technology services may be less apparent, staffing costs can rise related to increased workload.

Along with the regular PBO review and analysis of capital budget requests, efforts to evaluate the impact of capital investments on the operating budget will help forecast the project’s return on investment and provide a full picture of the long-term benefit of the project. Projections of future operating and maintenance requirements for the life of approved capital assets is crucial for ongoing planning efforts.

During the FY 2018 budget process, PBO collected information from offices and departments on the expected useful life of requested items as well as anticipated capital projects for FY 2019 – FY 2023. This information will be used to continue developing a rolling replacement schedule as well as project the capital needs for the next five years as part of efforts to develop a Capital Improvement Program (CIP) that prioritizes capital needs given limited financial resources. Additionally, development of the CIP will involve collaboration among multiple departments and stakeholders, along with benchmarking and industry best practices. Once completed, the CIP will

be updated on an annual basis and serve as a planning and budget tool to help guide and implement the County's long-term vision and strategic capital plan. Additionally, the plan will serve as a communication tool for the Travis County Commissioners Court, County management and staff, and residents.

Major projects included in the FY 2018 capital plan that are anticipated to impact the operating budget in the current or a future year include:

**Prior-year Capital Projects** – New facilities such as the Ronald Earle Building for the District Attorney's Office, the new Medical Examiner Building, the new South Community Center, the new Purchasing Warehouse, and an expansion for StarFlight will be completed and/or fully occupied during FY 2018. These projects will add more than 250,000 square feet to County facilities and will require additional maintenance, security, utility, and custodial costs, which affect the FMD ongoing operating budget. Funding for new security guards and additional maintenance staff will cost \$254,523, and a plumber position was internally funded by the department. Commissioners Court approved an updated staffing model for custodial services whereby County custodial staff will maintain central Travis County facilities and contracted custodial services would maintain facilities in the outlying areas of the County. Under this new staffing model, an additional eight custodial positions, costing \$584,090, were added to staff the remaining central facilities and to monitor contracted services. In addition, six positions were approved to maintain the new Ronald Earle Building. Based on the planned opening date of April 1, 2018, the entire ongoing cost of \$525,246 will not be needed in FY 2018, therefore \$388,723 has been included in the FY 2018 Adopted Budget, and the remaining \$136,523 is included in the Annualization Reserve so that it can be added to the FMD FY 2019 Target Budget.

A Project Manager position to work on new capital projects such as the Federal Courthouse remodel has been funded in FMD at an ongoing cost of \$107,527. Depending on the outcome of the November 2017 bond election and future capital projects, Commissioners Court may need to evaluate whether additional project management staff is required in TNR and other support departments.

**Park Facilities** – Arkansas Bend Park, in western Travis County, will be re-opened in FY 2018 with many improvements funded with 2011 voter-approved bond funds. Before the improvements, Arkansas Bend Park was a primitive park on the north shore of Lake Travis. The improvements to the Park will cause it to be the most improved park on Lake Travis, and the park will be completely redeveloped, with improved campsites, utility hookups, campfire rings, picnic tables, restrooms, and grills. In addition, the Park will feature an improved day use area and improved lake access. Park visitors will be able to reserve and access a special event facility. The Park will also offer improved hiking trails and single-track mountain bike trails. The park will be operational daily for camping, and the day use portion will be open to the public from sunrise to sunset throughout the year.

The FY 2018 budget includes one-time and ongoing funding for 12 FTEs, associated one-time and ongoing operating funds, and ITS capital for the staffing associated with re-opening Arkansas Bend Park in FY 2018. The staffing needs for each park are determined based on the acreage, amenities, infrastructure and use, guided by National Recreation and Park Association (NRPA) standards and the Travis County Parks Master Plan. The staffing requirements take into account scheduling needs such as vacation and training, and are based on the park hours of operation and duties of Parks staff.

The annualized cost for this staffing plan is \$1,095,946. Based on the park opening schedule, some of the funds will not be needed for the first part of the year and therefore, \$962,190 is recommended in the department's budget for FY 2018, and the remainder is budgeted in an Annualization Reserve so that it can be added to the TNR FY 2019 Target Budget and budgeted as ongoing resources.

The department has indicated that future open space projects, such as land purchases along Gilleland and Onion Creeks, will continue to affect the operating budget as staffing and maintenance equipment will be required to man the park entry, keep visitors safe, and maintain the parklands. These projects will continue in FY 2019 and beyond.

**Federal Courthouse** – The acquisition of the former US Federal Courthouse provided Travis County with the opportunity to provide appropriate space for the Probate Court. The relocation of the Probate Court temporarily relieves the significant strains on the historical Heman Marion Sweatt Courthouse and provides space for an additional civil court that will be needed in 2019, a critical stopgap while a more permanent solution for the civil and family courts is developed. While \$18.8 million is planned for the FY 2018 COs, the overall funding plan for the project includes approximately \$9.9 million in an additional capital funding in FY 2019 or FY 2020, and an estimated \$100,000 in operating for move costs in FY 2020. This facility will also require a future ongoing staffing plan for custodial, grounds keeping, building maintenance and security needs, likely in FY 2020.

**New Courts** – The Travis County Criminal Courts have requested a new criminal court to be built in 2019 and plan to ask for a second new court in 2020. The new courts, which will be located on the first floor of the Blackwell Thurman Criminal Justice Center (CJC), will require existing departments to relocate within the Gault Building, which will allow for expansion, efficiency, and consolidation of operations. The relocation of the District Attorney's Office to the new Ronald Earle Building is opening up space in Gault to meet the needs of the Criminal Courts and their affiliated departments. Gault will need to be renovated first to allow for vacation of the first floor of CJC, which can then be remodeled to accommodate two additional Criminal Courts. The \$1 million project will require the renovation of approximately 36,000 square feet of the entire Gault Building, and an addition \$88,700 will be used for preconstruction for the first floor of the CJC to support the new Courts. These related moves affect the operations of the following offices and departments: Pretrial Services, Adult Probation, Sheriff, and the District Clerk. Associated operating costs of \$6,000 are budgeted in FY 2018, and \$6.8 million of capital funds and \$5,000 operating will be needed in FY 2019.

**Adult System Master Plan** – The Travis County Adult Correctional System Needs Analysis and Master Plan, prepared by Broaddus & Associates/CGL/Ricci Greene, recommends a multi-phase reconstruction of the Travis County Correctional Complex at Del Valle. The female facility is the first phase of this long-term project. While \$6.6 million is planned for FY 2018, an additional \$84.6 million is estimated for FY 2019 through FY 2021, with total costs for the project estimated at \$91.1 million.

## RESERVES

Travis County has three primary categories of budgeted reserves. The more traditional forms of reserves are the Unallocated Reserve and the County’s General Purpose Reserves. However, the County also uses Special Purpose Reserves for specific expected expenditures that are maintained under the Commissioners Court’s control until the County is ready to make the specified expenditures.

Table 33  
Reserves History

Reserve Name	Adopted FY 2016	Adopted FY 2017	Adopted FY 2018	2018 - 2017 Difference	% Change
<b>Unallocated Reserve</b>	<b>\$68,756,275</b>	<b>\$71,358,039</b>	<b>\$76,167,665</b>	<b>\$4,809,626</b>	<b>6.7%</b>
Allocated Reserve	\$11,803,812	\$13,009,741	\$13,345,030	\$335,289	2.6%
Capital Acquisition Resources Reserve	\$5,169,600	\$4,529,952	\$6,029,095	\$1,499,143	33.1%
Reserve for Emergencies & Contingencies	\$5,000,000	\$5,000,000	\$5,000,000	\$0	0.0%
<b>General Purpose Reserves - Subtotal</b>	<b>\$21,973,412</b>	<b>\$22,539,693</b>	<b>\$24,374,125</b>	<b>\$1,834,432</b>	<b>8.1%</b>
Compensation Reserve	\$0	\$0	\$6,281,003	\$6,281,003	0.0%
Reserve for State Cuts & Unfund Mandat	\$1,000,000	\$1,000,000	\$3,500,000	\$2,500,000	250.0%
Reserve for Replacement of IJS	\$3,140,228	\$4,200,000	\$3,321,387	(\$878,613)	-20.9%
Reserve for Interlocal Agreements	\$3,128,611	\$3,530,978	\$2,222,119	(\$1,308,859)	-37.1%
Annualization Reserve	\$1,033,034	\$1,058,644	\$1,325,978	\$267,334	25.3%
Smart Building Maintenance Reserve	\$458,959	\$476,905	\$662,463	\$185,558	38.9%
Sheriff's Office Overtime Reserve	\$966,824	\$736,310	\$500,000	(\$236,310)	-32.1%
STAR Flight Maintenance Reserve	\$849,915	\$0	\$0	\$0	0.0%
Future Grant Requirements Reserve	\$550,000	\$0	\$0	\$0	0.0%
Civil and Family Court House Reserve	\$198,862	\$0	\$0	\$0	0.0%
<b>Special Purpose Reserves - Subtotal</b>	<b>\$11,326,433</b>	<b>\$11,002,837</b>	<b>\$17,812,950</b>	<b>\$6,810,113</b>	<b>61.9%</b>
<b>Total Reserves</b>	<b>\$102,056,120</b>	<b>\$104,900,569</b>	<b>\$118,354,740</b>	<b>\$13,454,171</b>	<b>12.8%</b>

## UNALLOCATED RESERVE

The Unallocated Reserve is established as a buffer in the event of a disaster or an emergency of an extraordinary nature. The Commissioners Court has sometimes called it “the untouchable reserve.” This reserve is protected in such a way that if any portion is appropriated during the year for use in anticipation of bond funds being received, it is then replenished within the

remainder of the year. The balance in this reserve demonstrates the County's fiscal soundness and is a key consideration in the credit rating process.

Maintenance of this reserve on an ongoing basis is one of the key factors in the County's sound financial management practices. The Commissioners Court's Financial and Budgeting Guidelines have established the goal for the Unallocated Reserve ratio between 10 percent and 12 percent. Since 1989, a ratio of at least 11 percent has been maintained by the Commissioners Court. The total FY 2018 General Fund Unallocated Reserve is recommended at the 11 percent of General Fund spending in the Adopted Budget, or \$76,167,665.

## **GENERAL PURPOSE RESERVES**

The County's General Purpose Reserves are budgeted at levels projected to be sufficient to fund expenditures related to emergencies that may arise during the fiscal year and to fund known or potential operating and capital expenditures.

### **Allocated Reserve**

The Allocated Reserve is dedicated to known or potential expenditures, and some or all of this reserve may be spent during the year. The amount of the Allocated Reserve is established each year during the budget process, depending upon the degree to which mid-year needs are known and the amount of budget flexibility desired by the Commissioners Court. As a rule of thumb, Travis County's financial policy dictates that this reserve should be between 0.5 percent and 1.0 percent of the total General Fund budgeted expenditures.

The FY 2018 Adopted Budget includes an Allocated Reserve that takes into consideration the policy goals of the Commissioners Court balanced against the County's use of earmarks. Therefore, the Allocated Reserve in the FY 2018 Adopted Budget was constructed with a 1.0 percent policy goal in mind with the addition of known earmarks that are likely to be executed in FY 2018. Potential claims against funds set aside in the Allocated Reserve are referred to as "earmarks," and are used to signal to the Commissioners Court that a department or office may have a justified need for a mid-year transfer of resources to their budget for a specific purpose.

The earmarks do not represent appropriations, and are not considered to be departmental resources unless allocation of an earmark is approved by the Commissioners Court during the year and the funds transferred to that department. The FY 2018 Adopted Budget includes an Allocated Reserve of \$13,345,030 with earmarks totaling \$4,985,889.

**Table 34**  
**Earmarks on Allocated Reserve**

<b>Department</b>	<b>Description</b>	<b>Amount</b>
Civil Courts Legally Mandated Fees	Indigent Attorney Fees	\$ 600,000
Civil Courts Legally Mandated Fees	Foreign Language Court Interpreters	\$ 20,000
Communications and Records Services	Postage	\$ 58,340
Community Supervision & Corrections	Grant Programs	\$ 125,554
Counseling and Education Services	Phoenix Court Client Needs	\$ 15,259
County Attorney	Outside Counsel & Litigation Needs	\$ 50,000
County Auditor	SAP ERP Contractual Software Maintenance Increases	\$ 55,000
County Clerk	Implement New Voter Registration System	\$ 1,050,000
District Clerk	Jury Mass TransitPass Project	\$ 20,000
Facilities Management Department	Medical Examiner Custodial	\$ 25,000
General Administration	Public Information Officer	\$ 200,000
Human Resources Management	ACC Interns	\$ 21,360
Justice Planning/HHS	Continuing Education Pilot Program- Workforce Development	\$ 100,000
Operations Management	County Exec Operations Management	\$ 250,000
Purchasing	Contract & Business Management	\$ 250,000
Sheriff	Inmate Operating Costs	\$ 500,000
Tax Office	Tax Office Strategic Needs	\$ 378,599
Transportation and Natural Resources	Park Infrastructure and Reinvestment Initiative	\$ 56,000
Transportation and Natural Resources	Cap Metro Expansion	\$ 250,000
Transportation and Natural Resources	Park Marketing & Event Manager	\$ 160,777
Transportation and Natural Resources	Regional Groundwater Study	\$ 100,000
Utilities	Utilities Increase for New Buildings	\$ 400,000
Various	2017 Bond Program	\$ 300,000
<b>Total Allocated Reserve Earmarks</b>		<b>\$ 4,985,889</b>

### Capital Acquisition Resources Account Reserve

The CAR Account Reserve is similar to the Allocated Reserve, but is used as a funding source for one-time capital expenditures. It may be used to fund additional capital outlay or project needs developed during the year, or pay for cost increases associated with previously approved projects. The FY 2018 Adopted Budget includes a CAR Reserve of \$6,029,095, excluding project budgets that will be allocated to departments prior to the adoption of the budget, and earmarks totaling \$5,987,977.

**Table 35**  
**Earmarks on Capital Acquisition Resources Reserve**

<b>Department</b>	<b>Description</b>	<b>Amount</b>
Constable Pct 2	Computer Aided Dispatch (CAD - Virtual)	\$ 25,000
County Attorney	Archiving Software	\$ 97,898
County Clerk	Elections -- Remote Access Management (VPN)	\$ 9,600
County Clerk	Elections -- Interactive Voice Response (IVR)	\$ 113,000
District Attorney	New Building Transition	\$ 118,211
Emergency Medical Services	Helicopters	\$ 137,749
Emergency Services	Vehicle for Office of ES County Executive	\$ 35,000
Facilities Management Department	North Tax Office Solution	\$ 200,000
Reserves/Planning & Budget	Civil and Family Courts Complex	\$ 3,885,379
Sheriff	Investment Grade Audit	\$ 300,000
Sheriff	Scheduling Software	\$ 500,000
Transportation and Natural Resources	Failing Vehicles	\$ 200,000
Transportation and Natural Resources	Automated Pay Station	\$ 16,140
Transportation and Natural Resources	Austin to Manor Trail	\$ 300,000
Transportation and Natural Resources	ADA Sidewalks	\$ 50,000
<b>Total Capital Acquisition Resources Reserve Earmarks</b>		<b>\$ 5,987,977</b>

### **Reserve for Emergencies and Contingencies – \$5,000,000**

An Emergency Reserve was first established in FY 2010 with funding of \$4,950,000. The original purpose of the reserve was to provide one-time contingency funding in the event that worsening economic conditions at the national or state level had a significant impact on Travis County. The reserve was used by the Commissioners Court during the budget mark-up process for FY 2013 to fund several one-time needs that totaled approximately \$2.9 million. The funds were replenished in FY 2014 with monies from a one-time accounting change that created an increase in the beginning balance of the General Fund for FY 2014. This reserve will be reviewed each year.

This reserve is continued at \$5 million in one-time funds for FY 2018. It has been at this level since FY 2014. There is a continued need to maintain the County's strong financial position in the event there are unforeseen economic or political changes or natural disasters that this reserve could mitigate in FY 2018 or a future year.

### **SPECIAL PURPOSE RESERVES**

Special purpose reserves can represent planned future spending at a funding level not yet refined sufficiently for budgetary allocation to a particular County department or office. These reserves can also be designated as contingency funds that could potentially be employed if circumstances or events create the unexpected need for additional funds.



**Compensation Reserve – \$6,281,003**

A Compensation Reserve of \$6,281,003 has also been established in the FY 2018 Adopted Budget for compensation increases related to items discussed during the budget process that will likely be approved and implemented after the beginning of the fiscal year. This reserve contains resources for identified market adjustments, known as “benchmarking”, to remediate identified compression issues, as well as any associated overtime and temporary employee increases related to compensation changes. Final recommendations for the allocation of the reserve will be brought forward to the Commissioners Court once they are ready for consideration. Also included are one-time resources to fund transition changes to the vacation leave accrual policy for those employees on the Peace Officer Pay Scale. Earmarks within this special purpose reserve have been established based on estimates during the budget process that will be further refined after the start of the fiscal year.

Table 36:  
Earmarks on the Compensation Reserve

Department	Description	Amount
Various	Temp & Overtime	\$ 296,103
Various	Compression	\$ 3,154,697
Various	Three Year Vacation Buyback	\$ 1,830,203
Various	Benchmark Study	\$ 1,000,000
<b>Total Compensation Reserve Earmarks</b>		<b>\$ 6,281,003</b>

**Reserve for State Cuts and Unfunded Mandates– \$3,500,000**

This reserve was originally established in FY 2012 after the 82nd Texas Legislative Session. The reserve has been continued since that time to mitigate the potential loss of key state funds to the County. The reserve was increased to \$3,500,000 for FY 2018 to address possible legislative impacts or future revenue reductions to County offices and departments from final analysis of bills approved in the 85th Legislative Session, including the Sandra Bland Act. For some offices and departments, the effects of the full implementation of new legislation are not immediately known, and this reserve is intended to allow Commissioners Court to take action on fiscal concerns arising midyear.

**Reserve for Replacement of Integrated Justice System (IJS) – \$3,321,387**

The FY 2018 Adopted Budget includes an IJS reserve of \$3,321,387 for the contract for the new Court Case Management System (CMS). A vendor was selected and ITS will work with the various criminal justice departments to implement the system within the next two years. This effort includes participation by the County Clerk, District Clerk, Probate Court, Criminal Courts, Civil Courts, and Juvenile Courts. The new case management system will integrate with other systems better, allow easier digital retrieval of documents, and will assist with Morton Act compliance.

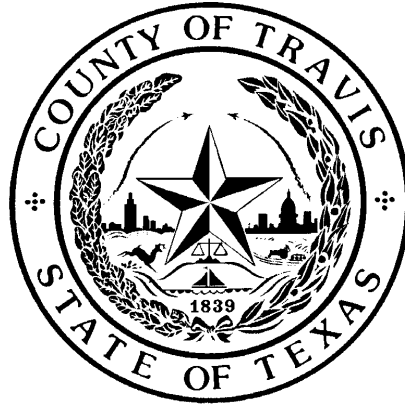
**Reserve for Interlocal Agreements – \$2,222,119**

The County has several cooperative interlocal agreements with area governments and agencies, including the City of Austin and several other state and local partners in public safety and public service efforts. The annual payments for the services covered under these agreements are often under negotiation during the budget development process and are not yet finalized. As a result of this timing issue, a reserve is included for estimated FY 2018 payments associated with five interlocal agreements: the Combined Transportation, Emergency & Communications Center (CTECC) interlocal, the Regional Radio System (RRS) interlocal, the EMS interlocal, the public health interlocal and the animal services interlocal.

**Sheriff's Office Overtime Reserve – \$500,000**

Changes in the pay cycle and pay scale for positions on the Peace Office Pay Scale (POPS), along with operational changes within TCSO and, most recently, increased inmate population pressures, there has been increased use of overtime in the Sheriff's Office. The Sheriff's Office typically has been able to absorb overtime expenditures in excess of the budget through savings from vacant positions. In recent years higher overtime expenditures than in the past have resulted in the need to establish a special overtime reserve.

In FY 2017, Commissioners Court approved 36 new positions to reduce the need for mandatory overtime. These positions were approved to mitigate the impact of the number of retirees and vacancies. They also provide regular positions for new posts created to meet the needs of an increasing ADP population with identified mental health issues, and to provide increased positions for relief. While the additional positions have been difficult for TCSO to fill, the overall result has been that more funds are available within the TCSO budget to cope with overtime use. In addition, mid-year in FY 2017 additional positions were approved to assist with training and recruitment. It is expected that with the continued reduction in vacancies the need for overtime, in excess of budget, will continue to decrease. Due to these changes, the Overtime Reserve was reduced to \$500,000 for FY 2018.



FISCAL YEAR 2018 ADOPTED BUDGET  
SECTION II – BUDGET ORDERS

COMMISSIONERS COURT ORDER  
 SETTING BUDGET FOR TRAVIS COUNTY  
 FOR FISCAL YEAR ENDING SEPTEMBER 30, 2018

DATE: September 26, 2017

STATE OF TEXAS           §  
 COUNTY OF TRAVIS       §

RECITALS

By Commissioners Court Order dated September 26, 2017, the Commissioners Court has set the tax rates and levied taxes based on the tax requirements identified in the County budget for the fiscal year beginning October 1, 2017.

In this order, "Proposed Budget" means the budget that the County Executive, Planning and Budget of Travis County prepared for the period beginning October 1, 2017 and ending September 30, 2018 and filed with this Commissioners Court, the County Clerk and the County Auditor on September 22, 2017.

The Commissioners Court has ordered an election on November 7, 2017 for approval of the issuance of bonds in the amount of \$93,445,000 for roadway capacity, drainage, bridge, bicycle and pedestrian safety projects and in the amount \$91,495,000 for parks and conservation easements. If these bonds are approved, the Commissioners Court intends to issue a portion of the approved amounts during fiscal year ending September 30, 2018.

In addition, the Commissioners Court intends to issue certificates of obligation for several additional projects and purchases and may issue refunding bonds if appropriate. The total amount of the issuances of certificates and refunding bonds is not yet confirmed. Due to the potential for changes in circumstances related to the bonds, certificates and refunding bonds, none of the issuances have been included in this budget and one or more debt issuance budgets will be proposed and approved in connection with their issuance.

In accordance with TEX. LOC. GOV'T CODE, Chapters 111.063 through 111.073, the County Executive, Planning and Budget of Travis County, has prepared the Proposed Budget and filed it with this Court, the County Clerk and the County Auditor on September 22, 2017.

By order made and entered into the Minutes of this Commissioners Court, a public hearing on the Proposed Budget was called to be held on September 26, 2017, at 9:00 a.m., in the Commissioners Courtroom, 700 Lavaca Street, First Floor, Austin, Texas.

The Commissioners Court intends that the Proposed Budget includes certain interpretations about and restrictions on the use of the funds budgeted in the Proposed Budget. These interpretations and restrictions are included in the following documents:

- a) Budget Rules,
- b) Position List which shows all authorized positions including new positions,
- c) Revenue Estimate prepared by the County Auditor, and
- d) Recapitulation Financial Statement

After careful consideration of the Proposed Budget as modified by these restrictions, it appears to the Court that this Proposed Budget is in the best interests of the County for the period for which appropriations are made in it, and that this Proposed Budget should be adopted and approved.

#### ORDER

The Commissioners Court of Travis County, Texas, makes the following orders that relate to the adoption and implementation of the Travis County Budget for the fiscal year beginning October 1, 2017 and ending September 30, 2018:

1. The budget for Travis County, Texas, for the period beginning October 1, 2017 and ending September 30, 2018 includes the following documents, which were filed with the County Clerk and County Auditor on September 22, 2017 and are incorporated in it by reference:
  - 1.1 Proposed Budget at the office or department level which is managed at the control group level,
  - 1.2 Position List which includes new positions,
  - 1.3 Elected Officials salaries as stated in Order dated August 1, 2017, setting these salaries,
  - 1.4 The Budget Rules for Fiscal Year 2018 which govern the expenditures of funds under the Proposed Budget, and

- 1.5 Auditor's Revenue Estimate and Recapitulation Financial Statement.
2. The budget for Travis County, Texas, for the period beginning October 1, 2017 and ending September 30, 2018 includes the following documents, which are not yet available and will be filed with the County Clerk on or before December 15, 2017, and are incorporated in this order by this reference:
  - 2.1 A combined total of properly pre-encumbered balances at the end of the Fiscal Year 2017 and properly encumbered balances at the end of the Fiscal Year 2017, including balances initially pre-encumbered and encumbered prior to Fiscal Year 2017, to the extent that they do not exceed \$315,000,000 and are used for the purpose pre-encumbered or encumbered on or before September 30, 2017,
  - 2.2 Capital account balances as of September 30, 2017 to the extent that they do not exceed \$300,000,000, and
  - 2.3 Re-appropriated grant funds for the end of Fiscal Year 2017 not to exceed \$250,000,000 in accordance with the terms of the grant contracts.
3. The total of adding the amounts referenced in 1.5 under Recapitulation of Financial Statement and the amounts estimated in 2.1, 2.2, and 2.3 of this order shall establish the total adopted budget for expenditures and is not to exceed \$1,901,641,443.
4. The budget for Travis County for the period beginning October 1, 2017 and ending September 30, 2018 includes employee and retiree health and other benefits that are determined annually. The budget for Travis County for the period beginning October 1, 2017 and ending September 30, 2018 is finally approved and adopted for that time period.
5. After receiving direction from the County Judge to do so, the County Executive, Planning and Budget of Travis County shall file an official and approved copy of the Budget with the County Auditor and the County Clerk with a cover page that includes the applicable statement, the results of the record vote, and the property tax information as required by Texas Local Government Code section 111.068 (c).
6. As soon after adoption of the budget by the Commissioners Court as practicable, the County Executive, Planning and Budget of Travis County shall post a copy of the adopted budget including an amended cover page that includes the applicable statement, the results of the record vote, and the property tax information as required by Texas Local Government Code section 111.068 (c) on the Travis County website and keep it posted until the first anniversary of the adoption of the budget.
7. Expenditures of the funds of Travis County shall not be made, approved or paid from this date until September 30, 2018, unless the expenditures are in strict compliance

with this budget, unless it is amended in compliance with the laws of Texas.

This order was adopted at an open meeting of Commissioners Court of Travis County, Texas held on September 26, 2017,

on motion made by: Commissioner Gomez,

and seconded by: Commissioner Daugherty.

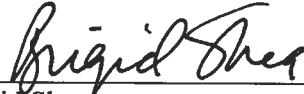
and those voting in favor of the motion have signed their names below:



Sarah Eckhardt, County Judge



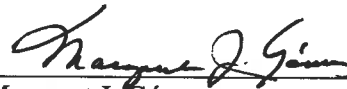
Jeffrey W. Travillion, Sr.  
Commissioner, Precinct 1



Brigid Shea  
Commissioner, Precinct 2



Gerald Daugherty  
Commissioner, Precinct 3



Margaret J. Gomez  
Commissioner, Precinct 4

Members voting against budget: \_\_\_\_\_

Members abstaining from voting on budget: \_\_\_\_\_

Members absent: \_\_\_\_\_

COMMISSIONERS COURT ORDER  
MAKING TAX LEVIES FOR TRAVIS COUNTY, TEXAS  
FOR THE TAX YEAR BEGINNING JANUARY 1, 2017

STATE OF TEXAS §  
COUNTY OF TRAVIS §

It is necessary to levy Ad Valorem taxes on each \$100 valuation of all taxable property in Travis County for Travis County for the tax year beginning January 1, 2017, which will be due no later than January 31, 2018 at the following tax rates:

MAINTENANCE AND OPERATIONS

\$.3143 Total Maintenance and Operations Tax

DEBT SERVICE:

\$.0547 Total Debt Service Tax


I. On motion by: Commissioner Gomez,


Seconded by: Commissioner Travillion,


The following was adopted by the Commissioners Court on September 26, 2017:

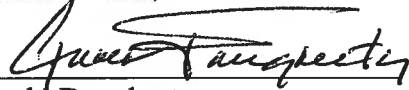
It is moved that the property tax rate be increased by the adoption of a tax rate of \$.3143 for maintenance and operations, which is effectively a four and ninety eight hundredths percent (4.98%) increase in the tax rate, and there is hereby levied for the current tax year an ad valorem tax of \$.3690 for each \$100 valuation of all taxable property for general operating purposes.

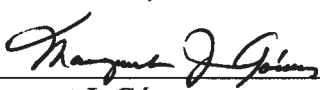
Voting in favor of the Motion:

  
\_\_\_\_\_  
Sarah Eckhardt, County Judge

  
\_\_\_\_\_  
Jeffrey W. Travillion, Sr.  
Commissioner, Precinct 1

  
\_\_\_\_\_  
Brigid Shea  
Commissioner, Precinct 2

  
\_\_\_\_\_  
Gerald Daugherty  
Commissioner, Precinct 3

  
\_\_\_\_\_  
Margaret J. Gómez,  
Commissioner, Precinct 4



THE TAX RATE WILL EFFECTIVELY BE RAISED BY FOUR AND NINETY EIGHT HUNDREDTHS PERCENT (4.98%) AND WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$14.90.

II. On motion by: Commissioner Shea,

Seconded by: Commissioner Gomez,

The following was adopted by the Commissioners Court on September 26, 2017:

There is hereby levied for the current tax year an ad valorem tax of \$.0547 for each \$100 valuation of all taxable property for debt service and to provide sinking funds and to pay interest on the outstanding debt issuances which include both bond issues and certificates of obligation.

Voting in favor of the motion:

Sarah Eckhardt, County Judge

Jeffrey W. Travillion, Sr.  
Commissioner, Precinct 1

Brigid Shea  
Commissioner, Precinct 2

Gerald Daugherty  
Commissioner, Precinct 3

Margaret J. Gómez,  
Commissioner, Precinct 4

III. Summary: The two components of the County tax rate for the current year having been approved in this order, property taxes are increased by the adoption of a tax rate of \$.3143 for maintenance and operations and a tax rate of \$.0547 for debt service and a total County tax rate of \$.3690 for each \$100 valuation of all taxable property re has been levied for the current tax year.

AN ORDER TO  
DESIGNATE THE REGULAR MEETING DAY  
OF COMMISSIONERS COURT OF TRAVIS COUNTY

RECITALS

The designation of the regular meeting day of Commissioners Court is required by Local Government Code section 81.005 (a).

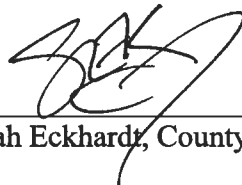
ORDER

The Commissioners Court of Travis County, Texas hereby orders that Tuesday be the day of the week on which Commissioners Court convenes in regular terms no less than once each month during the fiscal year commencing October 1, 2017 and ending September 30, 2018.


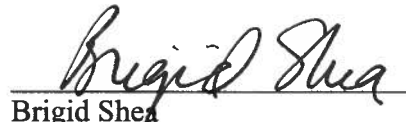
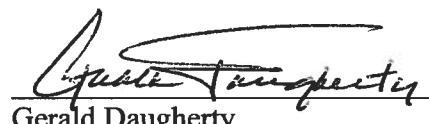
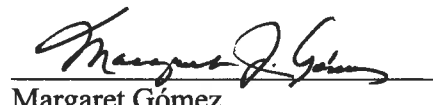
The Commissioners Court of Travis County, Texas hereby further orders that September 28, the last work day of the Travis County fiscal year be the day of the year on which Commissioners Court convenes its annual regular term during the fiscal year commencing October 1, 2017 and ending September 30, 2018.

Date of Order: September 26, 2017

TRAVIS COUNTY COMMISSIONERS COURT



Sarah Eckhardt, County Judge

  
Jeffrey W. Travillion, Sr.  
Commissioner, Precinct 1  
Brigid Shea  
Commissioner, Precinct 2  
Gerald Daugherty  
Commissioner, Precinct 3  
Margaret Gómez  
Commissioner, Precinct 4

COMMISSIONERS COURT ORDER  
SETTING SALARIES FOR ELECTED OFFICIALS  
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2018

TRAVIS COUNTY, TEXAS

RECITALS

In accordance with the TEX. LOC. GOV'T CODE ANN., §152.013, the Commissioners Court is adopting an order approving the salaries of the elected officials.

ORDER

The Commissioners Court of Travis County, Texas, makes the following orders for the fiscal year beginning October 1, 2017 and ending September 30, 2018:

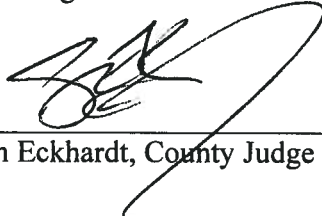
- 1 The salaries of the elected officials are set at the amounts shown in Attachment A.
- 2. The allowances described in the End Notes to Attachment A are authorized for each elected official named in the End Notes for the fiscal year beginning October 1, 2017 and ending September 30, 2018.


This order is adopted at an open meeting of Commissioners Court of Travis County, Texas, held on August 1, 2017,


on motion made by Brigid Shea,

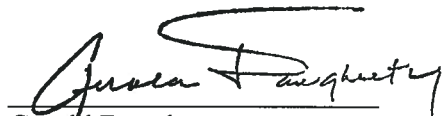
and seconded by Margaret J. Gomez.


Those voting in favor of the motion have signed their names below.

  
\_\_\_\_\_  
Sarah Eckhardt, County Judge

  
\_\_\_\_\_  
Jeffrey W. Travillion, Sr.  
Commissioner, Precinct 1

  
\_\_\_\_\_  
Brigid Shea  
Commissioner, Precinct 2

  
\_\_\_\_\_  
Gerald Daugherty  
Commissioner, Precinct 3

  
\_\_\_\_\_  
Margaret Gómez  
Commissioner, Precinct 4

## ATTACHMENT A

Elected Official <sup>1</sup>	Total FY 2018 Annual Salary
District Judge (County Portion) <sup>2,3,4</sup>	\$ 18,000.00
Probate Judge <sup>5</sup>	\$170,145.00
County Court at Law Judge <sup>6</sup>	\$157,000.00
Justice of the Peace 1-5 <sup>7</sup>	\$120,540.00
District Attorney (County Portion)	\$ 38,011.00
County Attorney	\$177,396.00
County Judge <sup>8</sup>	\$127,471.00
County Commissioner 1-4	\$106,031.00
Constable 1-4	\$ 99,405.00
Constable 5	\$103,477.00
Sheriff	\$146,350.00
District Clerk	\$128,944.00
County Clerk	\$128,944.00
Tax Assessor-Collector	\$128,944.00
County Treasurer	\$102,569.00

## END NOTES TO ATTACHMENT A

1. Travis County offers health care coverage for every county employee and elected official. If a county employee or elected official had and continues to have other health coverage and has continuously declined this county coverage since September 30, 2003, that person may receive an additional \$184.86 per month. This amount may, at that person's option, be added to their total annual Fiscal Year 2018 salary or placed in an IRS approved flexible spending account for the reimbursement of health care or dependent care expenses.
2. The State Salary is the least state compensation received by any of these officials. The state salary was last increased for these officials in Fiscal Year 2014.
3. Effective September 1, 2007, if these officials who have been an active judge and a member of the Judicial Retirement System of Texas Plan One or Two for at least 16 years, they also receive \$4,340.00 as "judicial longevity pay" from the state. Effective September 1, 2009, if these officials have been active as a County Court at Law or District Judge for a combined total of at least 16 years but are **not** eligible for state judicial longevity pay, they receive \$4,340.00 as "judicial longevity pay" from the county.
4. The District Judge elected as Administrative Judge for Criminal Courts can be and is being compensated \$5,000, by the County, for the additional administrative duties involved. The Local Administrative District Judge is also compensated an additional \$5,000 from the State.
5. In addition to County Salary, Government Code § 25.023 says the Commissioners Court must pay the Probate Judge \$4,340.00 as judicial longevity because he has been an active Probate Judge in Travis County for at least 16 years. Since January 1, 2015, the Probate Judge has been elected and serving as the Presiding Judge of the Statutory Probate Judges of Texas. For the additional duties as Presiding Judge, he receives \$33,000 each year.
6. The County Salary is the least compensation received by any of these officials. If these officials have been an active County Court at Law Judge in Travis County for at least 16 years, a supplement of \$4,340.00 based on judicial longevity is added to and part of the salary of these officials.
7. The County Salary is the least compensation received by any of these officials. An annual supplement of \$3,255.12 based on judicial longevity is added to and part of the salary of these officials if the official has been an active justice of the peace in Travis County for at least 16 years.
8. This includes \$4,800 paid for service on the Travis County Juvenile Board.

BOARD OF DIRECTORS ORDER

STATE OF TEXAS §  
COUNTY OF TRAVIS §

At a regular meeting of the Board of Directors of the Travis County Bee Cave Road District # 1 of Travis County, Texas held on September 26, 2017.

on motion made by: COMMISSIONER DAUGHERTY

seconded by: COMMISSIONER GÓMEZ  
the following Order was adopted:

WHEREAS, the Board of Directors has by Order dated September 26, 2017 set the tax rate and levied taxes based on the tax requirements identified in Travis County Bee Cave Road District # 1 budget for the fiscal year beginning October 1, 2017 and

WHEREAS, in accordance with the Revised Statutes of the State of Texas, a budget has been prepared to cover all proposed expenditures of the Travis County Bee Cave Road District # 1 for the period beginning October 1, 2017 and ending September 30, 2018, which is attached to this order as Attachment A; and

WHEREAS, after careful consideration of the budget, it appears to the Board of Directors that this budget is in the best interests of Travis County Bee Cave Road District # 1 for the period for which appropriations are made in it, and that it should be adopted and approved;

THEREFORE, the Board of Directors of Travis County Bee Cave Road District # 1 of Travis County, Texas, orders that the budget for the Travis County Bee Cave Road District # 1 for the period beginning October 1, 2017 and ending September 30, 2018, as stated in Attachment A, is hereby finally approved and adopted for that period. No expenditures of the funds of Travis County Bee Cave Road District # 1 shall be made for that period, except in strict compliance with this budget, unless it is amended according to the laws of the State of Texas.

DONE IN OPEN MEETING on SEPTEMBER 26, 2017.

Sarah Eckhardt, County Judge  
Board Member

2017 OCT 10 PM 3:10  
DANA DEBEVER  
COUNTY CLERK  
TRAVIS COUNTY, TEXAS  
FOR RECORD

  
Jeffrey W. Travillion, Sr., Commissioner  
Board Member  
Brigid Shea, Commissioner  
Board Member  
Gerald Daugherty, Commissioner  
Board Member  
Margaret J. Gómez, Commissioner  
Board Member

Attachment A

Travis County Bee Cave Road District # 1

Fiscal Year 2018  
 Tax Year 2017  
 Budget

Estimated Available Balances &  
 Debt Service Fund Requirements

Beginning Fund Balance		\$272,923.00
Revenues:		
Current Taxes	\$931,070.00	
Delinquent Taxes	\$0.00	
Interest Revenue	<u>\$4,000.00</u>	
Total Revenues		\$935,070.00
Expenditures:		
Principal	\$630,000.00	
Interest	\$301,352.00	
Miscellaneous Fees	\$1,000.00	
Appraisal District Fees	<u>\$6,120.00</u>	
Total Expenditures		\$938,472.00
Ending Fund Balance		<u>\$269,521.00</u>

AN ORDER OF THE BOARD OF DIRECTORS OF  
THE TRAVIS COUNTY BEE CAVE ROAD DISTRICT # 1  
OF TRAVIS COUNTY, TEXAS,  
MAKING TAX LEVIES FOR THE TAX YEAR BEGINNING JANUARY 1, 2017

DATE: September 26, 2017

STATE OF TEXAS §  
COUNTY OF TRAVIS §

It is necessary to levy the following ad valorem taxes on each \$100 valuation of all taxable property in Travis County for the Travis County Bee Cave Road District # 1 for the tax year beginning January 1, 2017, which will be due no later than January 31, 2018:

DEBT SERVICE: \$0.2106 to provide for the payment of principal and interest.

I. The following was adopted by the Board of Directors of the Travis County Bee Cave Road District # 1 on September 26, 2017:

On motion by: Commissioner Daugherty,

Seconded by: Commissioner Gomez,

There is hereby levied for the tax year beginning January 1, 2017, an ad valorem tax of \$0.2106 for each \$100 valuation of all taxable property for debt service and to provide sinking funds and to pay interest on the above mentioned bond issues.

Voting in favor of the motion:

Sarah Eckhardt, County Judge  
Board Member

  
Jeffrey W. Travillion, Sr., Commissioner  
Board Member  
Brigid Shea, Commissioner  
Board Member  
Gerald Daugherty, Commissioner  
Board Member  
Margaret J. Gómez, Commissioner  
Board Member

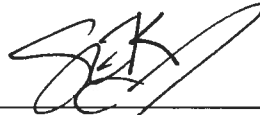
II. The following was adopted by the Board of Directors of the Travis County Bee Cave Road District # 1 on September 26, 2017:

On motion by: Commissioner Daugherty,


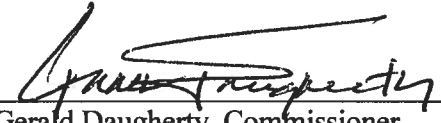
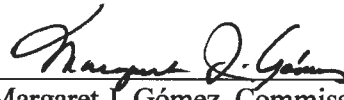
Seconded by: Commissioner Gomez,

The only component of the Travis County Bee Cave Road District # 1 tax rate for the tax year beginning January 1, 2017, having been approved herein, there is hereby levied for that tax year a total Travis County Bee Cave Road District # 1 ad valorem tax of \$0.2106 for each \$100 valuation of all taxable property.

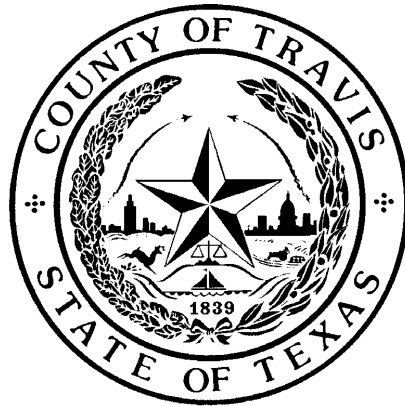
Voting in favor of the motion:



Sarah Eckhardt, County Judge  
Board Member

  
Jeffrey W. Travillion, Sr., Commissioner  
Board Member  
Brigid Shea, Commissioner  
Board Member  
Gerald Daugherty, Commissioner  
Board Member  
Margaret J. Gómez, Commissioner  
Board Member





FISCAL YEAR 2018 ADOPTED BUDGET  
SECTION III – APPENDICES

# FINANCIAL AND DEBT POLICIES

Travis County's financial and budgeting guidelines, compiled below, set a basic framework for the overall fiscal management of the County. These guidelines assist the decision-making process of the Commissioners Court.

Most of the guidelines represent long-standing principles, traditions and practices which have guided the County in the past and have helped maintain financial stability over many years.

## GENERAL FINANCIAL GUIDELINES

### COUNTY BOND RATING

The County's bond rating is an important reflection of the County's financial strength to the national credit markets, and any actions that negatively affect the County's bond rating should be avoided.

### INVESTMENTS

Investments made by the County shall comply with the Travis County Investment Policy and Procedures Manual and the State of Texas Public Funds Investment Act. Such investments shall be governed by the following investment objectives, in order of priority: consistency with statutory provisions, safety of principal, maintenance of adequate liquidity, and return on investments.

### ENDING FUND BALANCE

The Commissioners Court is mindful of the financial importance of maintaining a healthy ending fund balance. The County's goal is to have a stable ending fund balance from year to year in the range of between 11% and 12% of budgeted expenditures in the total of the following funds: the General Fund, Road and Bridge Fund, and Debt Service Fund. The ending fund balance will be derived from the Unallocated Reserve (budgeted between 10% and 12% of expenses as outlined in Section IVA) and unspent but budgeted funds remaining at the end of the current fiscal year.

### USE OF ONE-TIME REVENUES

The County's goal is to only use permanent revenue sources for on-going, permanent expenses. This means that one-time revenue sources (including ending fund balance) will not be used for on-going commitments. Temporary revenues are intended to be used solely for temporary expenses.

### PERFORMANCE MEASURES

The use of performance measures is essential for the Commissioners Court to explain the relationships between the level of service and the level of an appropriation. Such performance measures are key to understanding core operations as well as any plan or any request for

additional funding. Both output measures and outcome measures should be used. Departments that receive approval for funding new activities will be asked to report regularly on progress toward meeting applicable performance measures that are associated with those activities.

### **PHYSICAL ASSETS**

The County will maintain its physical assets at a level that is sufficient to protect the County's capital investment and to minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of capital equipment and facilities in order to avoid deterioration of the County's basic infrastructure. The Commissioners Court is also mindful of the County's natural assets and will protect Travis County's unique environmental quality including its lakes, parks, rivers, and open wildlife areas.

### **BUDGET ADHERENCE**

The most preeminent budget rule is that County departments must live within the constraints of the County budget. Departments may not obligate the County to spend more money than budgeted and must process all budget transfers through the Planning and Budget Office. This office will help facilitate the appropriate reviews and necessary approvals consistent with Budget Rules that are adopted annually by the Commissioners Court.

### **PUBLIC SCRUTINY**

The Commissioners court welcomes public scrutiny of its budget deliberations and will televise them. Public hearings beyond those mandated by law are encouraged. The budget document will be prepared in such a manner as to facilitate understanding by County residents and officials about the expenditure of their public funds and the services provided by Travis County.

### **COLLABORATION**

The Commissioners Court fosters County-wide collaboration to help guide resource decisions, and wishes to review innovative proposals that involve multiple departments, measurable outcomes, and agreed-upon multi-year plans. Departments are strongly encouraged to collaborate with the Court and other partner agencies inside and outside the County to gain mutual agreement on future plans.

### **PROCUREMENT**

Travis County has established a centralized purchasing office to ensure compliance with the County Purchasing Act. County departments are required to purchase all goods and services through the Purchasing Office. Departments are strongly encouraged to plan their procurements in far enough advance to allow the Purchasing Office to complete the procurement process so that tax dollars are saved.

### **INVESTMENTS IN HUMAN DEVELOPMENT**

The Commissioners Court recognizes the long term value that well placed investments in human development can have on the health of a community and on avoiding increased future costs. As such, the Court supports such investments when there are well-defined performance

measures that show not only social rewards from a particular expenditure but financial benefits as well.

#### **EXECUTION OF COURT APPROVED PROGRAMS**

Commissioners Court approved programs should be executed in a timely, efficient, and effective manner. In the event that departments confront problems or impediments to such execution, the Court should be briefed in a timely fashion to allow the Court to determine how best to proceed.

### **GENERAL BUDGETING GUIDELINES**

#### **PLANNING BEFORE BUDGETING**

The Commissioners Court wishes to ensure that formal planning occurs before funds are requested or allocated. Departments are encouraged to collaborate with the Commissioners Court on the development of plans for future operations. The Court wishes to have a Court approved plan before any new programs or services are considered for funding.

#### **DEPARTMENTAL BUDGET REQUESTS**

Should projected economic conditions show an immediate negative impact on the County's ability to meet its financial goals and standards, then the Planning and Budget Office may ask departments to submit budgets that are less than the department's Current Funding Level. In that event, then the departments should outline the impact on the department's performance measures of such a reduction in resources.

#### **ANNUALIZING THE COST OF NEW POSITIONS AND PROGRAMS**

When new positions or programs are added to the budget, they will be budgeted on an annual basis. This will avoid having the County's budget automatically increase in subsequent years for such positions or programs.

#### **CAPITAL PLANNING**

The County encourages departments to submit three to five year capital plans for approval by the Commissioners Court. Approved plans shall be given priority during the annual budget process.

#### **COUNTY-WIDE ISSUES**

The Commissioners Court intends to fund countywide issues before committing resources for specific departmental programs. Such issues include:

- Legally mandated requirements;
- Issues that have such a substantial impact on the community that they must be accommodated first;
- Funding needs that affect every County department such as performance pay or other compensation needs or employee benefits; and
- Needs that impact the County's fiscal strength such as reserves.

**MID-YEAR BUDGET INCREASES**

Departmental budget increases proposed after the beginning of the fiscal year will be considered for funding if the Commissioners Court indicated during the budget mark-up process that the proposal was not yet fully developed and should be considered for funding from Allocated Reserves. Otherwise, such a funding proposal must meet the following criteria: It is of an emergency nature, funding cannot be identified internally, and it cannot be delayed until the next fiscal year without a very significant negative impact on the public.

**MATCHING FUNDING TO EXPENDITURES**

The goal of the Commissioners Court is to have funds expended for their intended use in a timely fashion and to match the schedule of funding both operating and capital needs as closely as possible to the expected expenditure pattern, being mindful of meeting the financial goals described in these guidelines. The Court wishes to schedule the actual inflow of public tax dollars to the County in direct relationship to the outflow of projected expenditures for all funds.

**DEBT GUIDELINES****DEBT POLICY**

The Commissioners Court has established a formal debt policy that provides guidelines in deciding whether to issue additional debt and to keep the debt issuance of the County within established limits. These guidelines are intended to ensure that Travis County will maintain a prudent approach to the issuance of debt. This debt policy is attached.

**SHORT TERM DEBT**

The Commissioners Court will work toward reducing its reliance on short-term debt. Major capital expenditures that are not funded from annual appropriations to the General Fund Capital Acquisition Resources Account will be considered for short term debt.

**USE OF OUTSTANDING CERTIFICATES OF OBLIGATION**

Toward the end of each fiscal year, all remaining balances in projects funded through Certificates of Obligation will be reviewed to determine whether such balances will:

- a) Become undesignated for use by a particular department and identified as available for future use within the scope of the purposes for which the Certificate of Obligation was issued;
- b) Be rolled over into the next fiscal year for the department to use for the same purpose;  
or
- c) Be used to retire principal.

## RESERVES GUIDELINES

### GENERAL FUND AND DEBT SERVICE RESERVES

The goal of the Commissioners Court is to maintain an Unallocated Reserve equal to between 10% and 12% of the total budgeted expenses for the combined General Fund, Road and Bridge, and Debt Service Funds. Historically, the individual reserve ratio for the Debt Service Fund has been higher than the reserve ratio for General Fund. It is the intent of the Commissioners Court that each of these two funds will eventually have reserves that are more equalized between the two funds.

### CAPITAL ACQUISITION RESOURCES ACCOUNT

The County funds purchases of capital equipment through either short-term debt or through a Capital Acquisition Resources Account (CAR). This account is established by an annual General Fund appropriation and it is intended to reduce the County's reliance on short-term debt. This account provides the Commissioners Court with increased flexibility on the use of these funds as well as the timing of their availability compared to Certificates of Obligation. The Commissioners Court has set a goal of having all equipment with a unit cost of at least \$100,000 or less funded out of current funds through CAR, rather than from debt issuance.

### ALLOCATED RESERVES

The Commissioners Court has established an Allocated Reserve for unforeseen operating expenditures after the budget has been adopted. It is expected that some or all of this reserve will be expended, depending upon the needs that emerge during the year. This is a fund source to be used sparingly, and only after all other alternatives have been fully explored. The amount of the Allocated Reserve shall be established during the budget process, depending upon the degree to which mid-year needs are known and the amount of budget flexibility desired by the Commissioners Court. As a rule of thumb, however, this reserve should be between .5% and 1.0% of the total General Fund budgeted expenditures.

### OTHER RESERVES

The Commissioners Court may also wish to establish specialized reserves when it is known that a major future expenditure will occur in one or more subsequent years, to ease the impact on the future tax rate and to reduce the likelihood of sharp changes in revenue requirements. Such specialized reserves would anticipate major improvements in technology or facilities, unusually large anticipated staffing requirements required by law or as part of an approved plan, and other investments known to be so large that they should be phased over time.

### UNALLOCATED RESERVE

The Unallocated Reserve is not intended to be used for any purpose other than a serious public calamity or other emergency during the year. It is intended to establish the County's fiscal soundness and is a key part of the County's bond rating. Under special circumstances, the Court may choose to adopt a reimbursement resolution that allows a temporary transfer from the Unallocated Reserve which will be reimbursed within the same fiscal year from bond or

Certificate of Obligation proceeds. All permanent expenditures from this reserve will be reported in detail in the County's Comprehensive Annual Financial Report (CAFR).

## **REVENUE GUIDELINES**

### **TAX RATE**

It is the goal of the Commissioners Court that the tax rate proposed in the County's Preliminary Budget should be at or near the Effective Tax Rate.

### **NON-PROPERTY TAX REVENUE**

For the foreseeable future, the Commissioners Court expects that the County will be reliant on revenue from property taxes, and recognizes that this revenue stream is limited due to taxpayer concerns over historical increases in property taxes. Therefore, the Commissioners Court will positively consider other forms of revenue as a way of ensuring a balanced budget from a more diversified source of income.

### **REVENUE BENCHMARKING**

Market rates and charges levied by other public entities and private organizations for similar services will be used as an important consideration when establishing fees and charges for service.

**Approved by the Commissioners Court on January 30, 2001.**

## TRAVIS COUNTY DEBT POLICY

The purpose of this policy is to provide guidance governing the issuance, management, and the continuing evaluation and reporting of all Travis County debt obligations. This policy is intended to provide parameters for the Commissioners' Court in deciding whether to issue additional debt and to attempt to keep the debt issuance of the County within established limits. These guidelines are meant to be parameters in serving the public interest, not absolute terms.

This policy will be reviewed by the Commissioners Court at least once every five years to ensure the policy is relevant and up to date.

### GENERAL APPROACH TO DEBT

- I. Travis County will maintain a prudent approach to the issuance of debt that adheres to all applicable state laws, as well as any associated bond covenants. This approach includes the following:
  - Travis County will ensure that essential services are provided in this community in a timely and sufficient manner using current revenues.
  - Travis County will ensure that necessary equipment, facilities and infrastructure are provided in a timely manner using the most cost-effective method of payment available for such expenditures.
  - Routine purchase and replacement of capital equipment, such as computer equipment, furniture, and "down payments" on larger capital projects will be financed through the Capital Acquisition Resources Account from current operating revenues. This account will be gradually adjusted as existing funds become available and as economic circumstances allow, to reduce or to eliminate the need for issuing debt or entering into any other financing arrangement for recurring operating equipment purchases.
  - Sale of debt obligations will follow general market conventions assuring the best interest rate deemed possible at the time, based upon advice from the County's independent municipal financial advisor.
- II. The Travis County Commissioners' Court will not issue long-term debt (with a repayment period in excess of five years) without the approval of such bond issue by the voters at an election, except under the following circumstances:
  1. The expenditure is legally required of the County, where penalties or fines could be imposed on the County if the expenditure is not made. Or,



2. A financial analysis demonstrates that during a stipulated term Travis County would spend significantly less. Or,
  3. The expenditure is for the purchase of real estate (including buildings, land or right-of-way) where delays for a bond referendum would impede the County's ability to negotiate and be competitive on behalf of the taxpayers. Or,
  4. The voters have previously approved the issuance of general obligation bonds but, for valid reasons, certificates of obligation must be substituted for such bonds in order to carry out the voters' authorization. Or,
  5. The expense is for necessary planning services or acquiring options for a future capital project that will be submitted to the voters.
- III. Capital expenditures, particularly those involving the issuance of debt, will be approved only in the context of multi-year planning by the County.

#### **PROCESS TO DETERMINE NEEDS**

- Expenditures for capital improvements and equipment will be requested, justified and approved, specifying the recommended method of finance for such expenditures as part of the annual County budget process, prior to budget adoption.
- Each year as part of the budget process, the Planning and Budget Office will prepare a debt report analyzing all recommended expenditures which are proposed to be financed with debt. The report will explain the impact the proposed new debt will have on the County's debt service tax rate and an analysis of such impact on the average county taxpayer, and the impact of the issuance of the proposed County debt in light of the general obligation debt of other taxing entities in Travis County (schools, cities, special districts).
- Building renovation or construction projects will be reviewed and assessed by the Facilities Management Department prior to consideration by the Commissioners' Court.
- The Transportation and Natural Resources Department will review and assess any project which includes roads, drainage or parks prior to consideration by the Commissioners' Court.
- The Commissioners' Court will decide which projects will be undertaken, the timing of those projects and the source of funding to be provided for accomplishment of those projects.

**DEBT POLICIES**

- The County may issue General Obligation Bonds, Certificates of Obligation, Revenue Bonds, Refunding Bonds, State Highway Bonds, and other debt instruments authorized for issuance by a county in accordance with the Texas Government Code or other applicable law.
- Debt proceeds will be invested in accordance with the Travis County investment Policy and Procedures and applicable state laws. Derivatives will not be used in connection with investment of debt proceeds or in connection with issuance of debt.
- A debt service reserve of at least 10% of total debt service requirements for the current fiscal year will be maintained to ensure availability of funds to meet the debt service payments in the event of tax revenue shortfalls.
- The term of any debt should not exceed 20 years, and should never exceed the useful life of the asset being financed or the weighted average useful life of a group of assets when multiple assets are funded in a single issue.
- Except in the case of revenue producing facilities, debt will not be issued for the purpose of making debt service interest payments. If interest capitalization becomes necessary, it will only be used for three years or the period of the construction phase, whichever is the shorter period.
- Delays in repayment of principal will be part of the debt structure only if in a particular circumstance such delay is seen to be in the County's best financial interest.
- Interest earnings on bonds which have been sold will be retained in the project until that project is completed unless the Commissioners Court has instructed otherwise in a bond covenant or official statement. Funds not needed for the project after its completion will be either transferred to the Interest and Sinking Fund in order to mitigate the need to increase the debt service tax rate or may be used for projects of a similar nature as allowed by law. Excess funds will not be allowed to increase the scope of the original project without additional justification and analysis.
- Optional debt redemption shall be provided for, based upon the advice of the County's independent municipal financial advisor.
- Travis County will maintain a ratio of annual short-term debt service payments to total debt service of 25% or less, and short-term debt service payments to total General Fund expenditures of 5% or less.

- Guidelines in the form of industry-standard ratios will be reviewed in conjunction with each debt issuance in order to provide a framework within which to view overall Travis County debt. Those guideline ratios include:

**PRIMARY GUIDELINES**

1. Net bonded debt to taxable value should not exceed the range of 1.0%-1.5%.
2. Net bonded debt to population should not exceed \$800 per capita.
3. Debt service to total expenditures (operating expenditures and debt service combined) shall be approximately 20% or less.

**SECONDARY GUIDELINE**

A total debt target of 5% of taxable value for all overlapping debt in Travis County (county, city, school district and other) will be established, in concert with cooperative efforts toward sharing this goal with the other debt-issuing entities.

- The debt analysis will show the anticipated net bonded debt to taxable value and the net bonded debt per capita that will be shown as a part of an upcoming official statement.
- Travis County may issue debt using the sale method recommended by the County's independent municipal financial advisor (competitive, negotiated, or private placement) deemed to be in the best financial interest of the County.
- Travis County may issue refunding bonds as recommended by the County's independent municipal financial advisor when deemed to be in the best financial interest of the County.
- Travis County will follow its written post-issuance federal tax compliance procedures for tax-exempt debt.

**Approved by the Commissioners Court on April 22, 2014.**

**Schedule 14**

**Travis County, Texas  
Legal Debt Margin Information  
Bonds Issued Under Article 3, Section 52  
of the Texas Constitution  
Last Ten Fiscal Years  
(Unaudited)**

	Fiscal Year Ended September 30			
	2008	2009	2010	2011
Assessed value of <i>real</i> property	\$ 99,318,629,135	\$ 111,469,687,610	\$ 115,805,577,308	\$ 111,502,473,706
Debt limit rate	x 25 %	x 25 %	x 25 %	x 25 %
Amount of debt limit	24,829,657,284	27,867,421,903	28,951,394,327	27,875,618,427
Unlimited Tax Bonds	246,505,212	235,218,567	211,230,905	189,426,777
Legal debt margin	<u>\$ 24,583,152,072</u>	<u>\$ 27,632,203,336</u>	<u>\$ 28,740,163,422</u>	<u>\$ 27,686,191,650</u>
Total debt applicable to the limit as a percentage of debt limit	0.99%	0.84%	0.73%	0.68%

Article 3, Section 52 of the Texas Constitution allows counties to issue bonds upon a vote of two-thirds majority of the voting qualified voters affected by the issuance so long as the amount does not exceed one-fourth of the assessed valuation of the real property, and levy and collect taxes to pay the interest and provide a sinking fund for the redemption.

Section 52 bonds may be issued for 1) improvement of rivers, creeks, and streams to prevent overflows, to permit navigation and irrigation and in aid of such purposes, 2) construction and maintenance of pools, lakes, reservoirs, dams, canals, and waterways for the purposes of irrigation, drainage, or navigation or in aid of such purposes, and 3) construction, maintenance, and operation of macadamized, graveled, or paved roads and turnpikes, or in aid of such purposes. For those bonds levied for roads and turnpikes, the County may levy and collect taxes to pay the interest on the bonds as it becomes due and to provide a sinking fund for redemption of the bonds.

**Notes:** Excludes applicable exemptions.  
This schedule includes blended component units.

Fiscal Year Ended September 30					
2012	2013	2014	2015	2016	2017
\$ 113,340,515,940	\$ 116,608,086,108	\$ 125,151,246,186	\$ 142,703,927,488	\$ 167,795,328,442	\$ 192,052,773,308
x 25 %	x 25 %	x 25 %	x 25 %	x 25 %	x 25 %
28,335,128,985	29,152,021,527	31,287,811,546	35,675,981,872	41,948,832,111	48,013,193,327
198,166,335	207,334,735	222,877,143	181,772,609	154,749,155	137,679,742
<u>\$ 28,136,962,650</u>	<u>\$ 28,944,686,792</u>	<u>\$ 31,064,934,403</u>	<u>\$ 35,494,209,263</u>	<u>\$ 41,794,082,956</u>	<u>\$ 47,875,513,585</u>
0.70%	0.71%	0.71%	0.51%	0.37%	0.29%

Schedule 15

**Travis County, Texas**  
**Legal Debt Margin Information**  
**Bonds and Certificates of Obligation Issued Under Texas General Laws**  
**Last Ten Fiscal Years**  
(Unaudited)

	Fiscal Year Ended September 30			
	2008	2009	2010	2011
Assessed value of all taxable property	\$ 109,233,886,893	\$ 122,147,526,968	\$ 126,199,553,706	\$ 120,562,406,243
Debt limit rate	x 5 %	x 5 %	x 5 %	x 5 %
Amount of debt limit	<u>5,461,694,345</u>	<u>6,107,376,348</u>	<u>6,309,977,685</u>	<u>6,028,120,312</u>
Amount of debt applicable to debt limit:				
Gross bonded debt	557,055,286	540,353,567	622,255,905	620,551,777
Less: Amounts set aside to repay general debt	<u>13,872,599</u>	<u>13,608,314</u>	<u>14,140,251</u>	<u>14,910,298</u>
Total amount of net debt applicable to debt limit	<u>543,182,687</u>	<u>526,745,253</u>	<u>608,115,654</u>	<u>605,641,479</u>
Legal debt margin	<u>\$ 4,918,511,658</u>	<u>\$ 5,580,631,095</u>	<u>\$ 5,701,862,031</u>	<u>\$ 5,422,478,833</u>
Total net debt applicable to the limit as a percentage of debt limit	9.95%	8.62%	9.64%	10.05%

Bonds issued under the Texas General Laws have, in addition to the debt limit of 5 percent of assessed value of all taxable property, a constitutional limit on the tax rate which may be levied to service general law bonds and provide funds for the general operations of the County. This limit for Travis County is \$.80 annually on the \$100 assessed valuation plus a levy of \$.15 annually for the maintenance of public roads.

Article VIII, Section 9 of the Texas Constitution, as amended, specified that the Commissioners' Court "shall levy whatever tax rate may be needed for the four (4) constitutional purposes; namely, general fund, permanent improvement fund, road and bridge fund and jury fund so long as the Court does not impair any outstanding bonds or other obligations and so long as the total of the foregoing tax levies does not exceed Eighty Cents (\$.80) on the One Hundred Dollars (\$100) valuation in any one (1) year."

**Notes:** Excludes applicable exemptions.  
This schedule includes blended component units.

Fiscal Year Ended September 30					
2012	2013	2014	2015	2016	2017
\$ 123,337,210,719	\$ 128,405,120,800	\$ 137,002,312,328	\$ 155,121,388,557	\$ 180,623,105,483	\$ 204,906,973,065
x 5 %	x 5 %	x 5 %	x 5 %	x 5 %	x 5 %
6,166,860,536	6,420,256,040	6,850,115,616	7,756,069,428	9,031,155,274	10,245,348,653
655,566,335	646,334,735	673,962,143	708,297,609	720,509,155	696,569,742
14,377,853	18,264,468	18,252,771	16,046,634	15,803,203	15,917,083
641,188,482	628,070,267	655,709,372	692,250,975	704,705,952	680,652,659
<u>\$ 5,525,672,054</u>	<u>\$ 5,792,185,773</u>	<u>\$ 6,194,406,244</u>	<u>\$ 7,063,818,453</u>	<u>\$ 8,326,449,322</u>	<u>\$ 9,564,695,994</u>
10.40%	9.78%	9.57%	8.93%	7.80%	6.64%

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## FY 2018 BUDGET GUIDELINES

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### Travis County's Mission Statement

*For the people of Travis County, our mission is to preserve health, provide a safety net for the needy, ensure the public safety, facilitate the resolution of disputes, foster an efficient transportation system, promote recreational opportunities, and manage county resources in order to meet the changing needs of the community in an effective manner.*

### Introduction

The Travis County Commissioners Court approve budget guidelines each year to 1) provide an overall framework for the budget process; 2) set expectations regarding the impact of economic and financial conditions on the annual budget; and 3) provide specific direction to offices and departments as they begin formulating their budget submissions and give thought to any potential issues that may require funding or internal reprioritization for the next fiscal year.

Travis County provides a wide variety of services and programs, including maintaining area infrastructure (roads, facilities, parks, and technology), providing appropriate law enforcement and justice support to County residents, addressing various social ills (such as child abuse, truancy, and domestic violence), and helping to ensure that emergency functions are funded (public safety and medical). Furthermore, the Commissioners Court is committed to supporting efficiencies and ensuring effective outcomes.

This year's guidelines are focused on maintaining our core mandated services and increasing fiscal levers in the event that there are notable funding challenges in the upcoming fiscal year and beyond. This approach will require a budget process with increased financial flexibility supported by a creative and thoughtful budgeting environment. The success of the budget process is dependent on close collaboration among all stakeholders. The Planning and Budget Office is charged with working with all County offices and departments to assist in finding the appropriate balance between the limited available resources and the funding required to efficiently and effectively execute the services provided by our County government for our residents. Travis County is fortunate to have elected and appointed officials as well as department heads and managers that partner with the Commissioners Court and PBO to work towards these goals.

### Economic Outlook

Assessments of economic outlook at the start of 2017, particularly at the national and global level, have been shaped by the current uncertainty in the world economy. Since November 2016, markets have responded positively to the election of President Donald Trump, seemingly anticipating business-friendly policies from the White House that would boost growth (The Economist). At the same time, President Trump's stances on trade agreements and other foreign



policy matters have the potential to cause a negative shock to the market. During this time of political transition, expectations of deregulation, tax cuts, and infrastructure spending that could have a positive impact on short-term growth must be weighed against the possibility of tariffs on imports and shifting relationships with other countries. The International Monetary Fund (IMF) is projecting greater global economic growth over the next two years than in 2016, particularly for advanced economies. It is noted, however, that a variety of outcomes are possible depending on changes to US economic policy.

Nevertheless, economic indicators for Texas and Travis County appear strong. In a year that saw a significant downturn in the energy sector, the Texas and Travis County economies proved to be resilient. The region's continued growth and increasingly diversified economy indicate that Travis County would be able to withstand most economic challenges. Still, changes in US economic and foreign policy, as well as state laws being considered during the current legislative session, could affect the County in significant ways.

### On the National Front

According to the US Bureau of Economic Analysis, real gross domestic product (GDP) increased 3.5 percent in the third quarter of 2016, its fastest growth rate in two years. The early estimate for the fourth quarter of 2016 is 1.9 percent growth in GDP. This deceleration in growth between the third and fourth quarters represents a decline in exports, personal consumption expenditures, and federal government spending. The overall increase in real GDP for 2016 was 1.6 percent, compared with a 2.6 percent increase between 2014 and 2015.

In its January 2017 Budget and Economic Outlook report, the Congressional Budget Office (CBO) stated that in fiscal year 2016, the federal budget deficit had increased relative to national economic output for the first time since 2009. CBO's

projections include a growing federal deficit, modest gains in revenue collections, and, for the near future, economic growth rates similar to what the US has experienced since 2009.

Currently the national unemployment rate is 4.8 percent, and has remained at or below 5.0 percent for over a year (US Bureau of Labor Statistics). As of January 2017, 1.9 million Americans have been jobless for 27 weeks or longer, and the labor force participation rate is 62.9 percent. In September 2016, the US Census Bureau reported that median household income had risen by 5.2 percent between 2014 and 2015, the first annual increase in that measure since 2007 and the largest increase since the Census Bureau began recording household income in 1967. There were also 3.5 million fewer people living in poverty in 2015 than in 2014, for a national poverty rate of

"My colleagues on the Federal Open Market Committee and I expect the economy to continue to expand at a moderate pace, with the job market strengthening somewhat further and inflation gradually rising to 2 percent."

Janet Yellen  
Chair, Federal Reserve Bank  
February 14, 2017

13.5 percent. This was the largest annual percentage decrease in the poverty rate since 1999. While there is still progress to be made towards full recovery from the Great Recession, these indicators demonstrate positive trends for the national economy.

**The Texas Economy and Long-Term Challenges**

In the 2018-19 biennial estimate of state revenue, the Texas Comptroller of Public Accounts expects the state will have \$104.9 billion available for general purpose spending. This represents a 2.7 percent decrease from the 2016-17 biennium, due in part to a new provision that dedicates a portion of state sales tax revenue to the State Highway Fund.

“Recent moderate job growth and a strong December increase in the Texas Leading Index suggest some upward momentum heading into 2017.”

Keith R. Phillips  
Assistant Vice President and  
Senior Economist  
Federal Reserve Bank of Dallas

The Texas economy grew by only 0.2 percent in 2016, a sharp decline from the previous year’s 5.9 percent increase in real gross state product, due mainly to reduced oil and natural gas production. However, relative to other states where energy is a large part of the economy, Texas has continued to experience employment growth thanks to its diversified economy. Overall job growth in 2016 was 1.4 percent, and the Federal Reserve Bank of Dallas forecasts job growth at 2.6 percent in the first quarter of 2017. The Dallas Fed attributes Texas’s employment growth primarily to manufacturing output and service sector revenue, though the energy sector has also shown signs of

improvement from its recent downturn. By December 2016, state unemployment was near the national rate at 4.6 percent.

The state’s housing market remained strong throughout the year, with residential housing demand high despite rising mortgage rates (Dallas Fed, TAMU Real Estate Center). Existing home sales increased over the year and prices continued to appreciate. The median price of a home in Texas was \$210,000 in 2016 (TAMU).

**The Travis County Economy**

The Austin Metropolitan Statistical Area (MSA) has experienced unparalleled growth in recent years, and signs point towards that trend continuing. Job growth slowed slightly this year to 1.7 percent, but most sectors remain strong and unemployment in the area is at 3.2 percent, lower than both the state and

““The resilience of the Texas economy with the end of the oil surge has surprised many, and prospects for continued expansion are encouraging.”

Dr. Ray Perryman  
President and CEO  
The Perryman Group

national rates. The largest gains in employment for the region were in health care and leisure and hospitality. In another positive sign, at the end of 2016 manufacturing employment reversed its recent downward trend due to growth in computer component manufacturing (Federal Reserve of Dallas). Conversely, trade, transportation and utilities, and professional and business services sectors experienced small declines.

Housing costs in the Austin metropolitan area continue to surpass those of Dallas, Houston, and San Antonio. According to the Texas A&M University Real Estate Center, the median price of a Travis County home was \$320,000 in 2016, 7.0 percent higher than the median price in the previous year. Despite ongoing concerns about housing affordability, the Federal Reserve Bank of Dallas reported that 58.7 percent of homes sold in the third quarter of 2016 were affordable for a median-income family – an increase from 56.3 percent in the second quarter. According to the US Department of Housing and Urban Development, median household income for Travis County was \$77,800 in 2016. While there is still work to be done towards affordability for more Travis County residents, the region’s higher average income levels keep housing more affordable than Dallas, the most expensive of Texas’s metro areas.

### **Legislative Update and Financial Considerations**

The 85th Texas Legislature convened on Tuesday, January 10, 2017. Among the Lieutenant Governor’s ten priority legislation areas were three that could impact local governmental entities, including property tax reform, photographic voter identification, and the elimination of sanctuary cities. “Sanctuary cities” are defined by the State as local governments that limit their involvement in the detainment and deportation of unauthorized immigrants. This issue also emerged as an emergency state priority, as identified by the Governor in late January. The newly elected Travis County Sheriff’s policies regarding her office’s interactions with U.S. Immigration and Customs Enforcement (ICE) have been under scrutiny by the State resulting in the loss of grant resources and potential for additional penalties.

Senate Bill 4, which has the support of Governor Greg Abbott and has already passed the Senate, would impose sanctions on local governments that adopt a policy similar to the Sheriff’s. Specifically, the bill allows the state to withhold grant funds from local governments if that locality’s law enforcement agency does not honor all ICE detainers. SB 4 would also create civil and criminal penalties for violations of the law, and would make Travis County liable for damages resulting from a felony committed by a person who was subject to an ICE detainer but released from custody by the Travis County Sheriff’s Office. The full impact of the law’s requirements are not yet clear and will need to be further analyzed to determine if there are any resource implications in the Sheriff’s Office.

The bill in question has only passed one house of the Legislature at this time, and the final outcome of the legislation will likely be decided while the Travis County budget process is underway. Because of the financial uncertainty caused by the unknown outcome, the Planning and Budget Office is working with County departments to isolate the impact of state grant funds

for the various programs in human services, court services, juvenile services and other affected areas in case Travis County faces future withholding of funds.

Travis County monitors state legislation involving unfunded mandates, property tax exemptions, revenue caps, and mandatory elections, all of which have the potential to increase the County's workload and financial burden. Bills of this nature remain in the County's priorities for the 85th Session, and the Intergovernmental Relations Office is closely tracking all bills that may have a fiscal or policy impact on the County. There are a number of revenue cap bills that have been filed which would reduce the rollback rate and mandate elections if the rollback rate is exceeded. Attempts to reform the community's approach to mental health are also expected, particularly the relationship between mental health and the criminal justice system. Changes to mental health training and screening requirements have the potential to impose unfunded mandates on the County, though the specifics of legislation on this subject are still unknown. As in the 84th Legislature, juvenile justice reform advocates hope to raise the age of criminal responsibility from 17 to 18 years old. It is unclear if this issue will have more support this session than in 2015, but the County will monitor its progress as it would require resource adjustments in the Sheriff's Office, Juvenile Probation Department, and Juvenile Public Defender's Office.

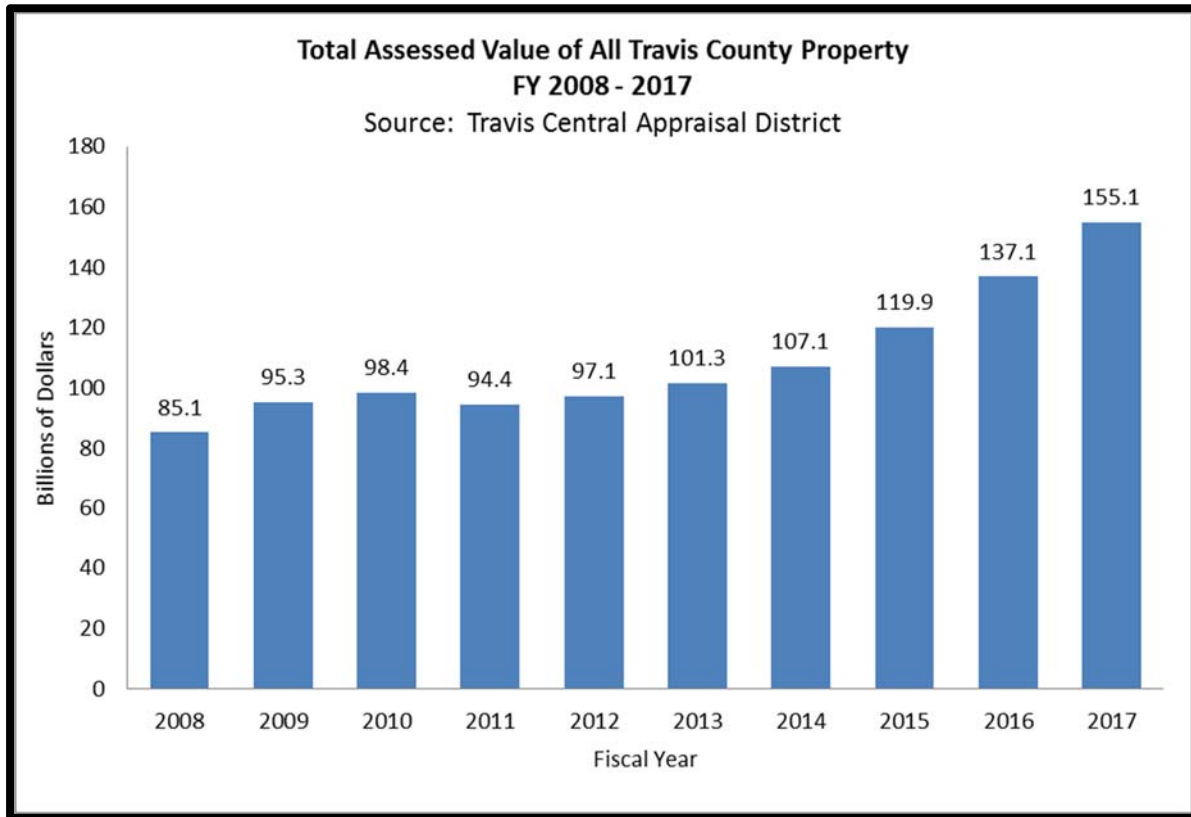
### **Five-Year Financial Forecast**

As part of the guidelines, PBO provides the Commissioners Court a five-year financial forecast for the County's operating budget. These projections allow the Commissioners Court the opportunity to weigh the upcoming budget process within a greater context and therefore leads to better financial planning. The following five-year financial forecast is based on growth and tax rate trends over many years. The assumptions underlying the projections were prepared in consultation with the Travis Central Appraisal District (TCAD) and the County Auditor's Office. Forecast estimates reflect conservative growth assumptions based on current information and are intended to deliver a macro level perspective. Information specific to the upcoming fiscal year will be refined as the FY 2018 budget process unfolds.

Over the last decade, Central Texas has seen unprecedented growth that has landed Austin in Forbes Magazine's list of the fastest growing cities in the nation. This growth, coupled with a Consumer Price Index increase for the region of 2.0% per year and other factors such as limited growth in salaries, changing demographics, and a lack of adequate funding for transportation infrastructure, education, and health care from the State have placed greater pressures on the County's budget.

As such, County budget growth has been driven by a variety of factors, rather than a single issue or cost driver. The General Fund budgets for County offices and departments have grown at an approximate rate of 5.34% per year since 2007, as compared to the ten year compounded growth rate of 5.72% presented last year. This readjustment in the long-term growth trajectory reflects a marked effort by the Commissioners Court to serve an ever growing population without significant impacts to property taxes paid by residents. The compounded growth rate has been decreasing slightly because departmental budgets have grown at a lower rate in recent years.

Departmental budgets grew 4.79% in FY 2017. From 2007 to 2017, the total assessed value of all Travis County property has grown from \$85.1 billion to \$155.1 billion.



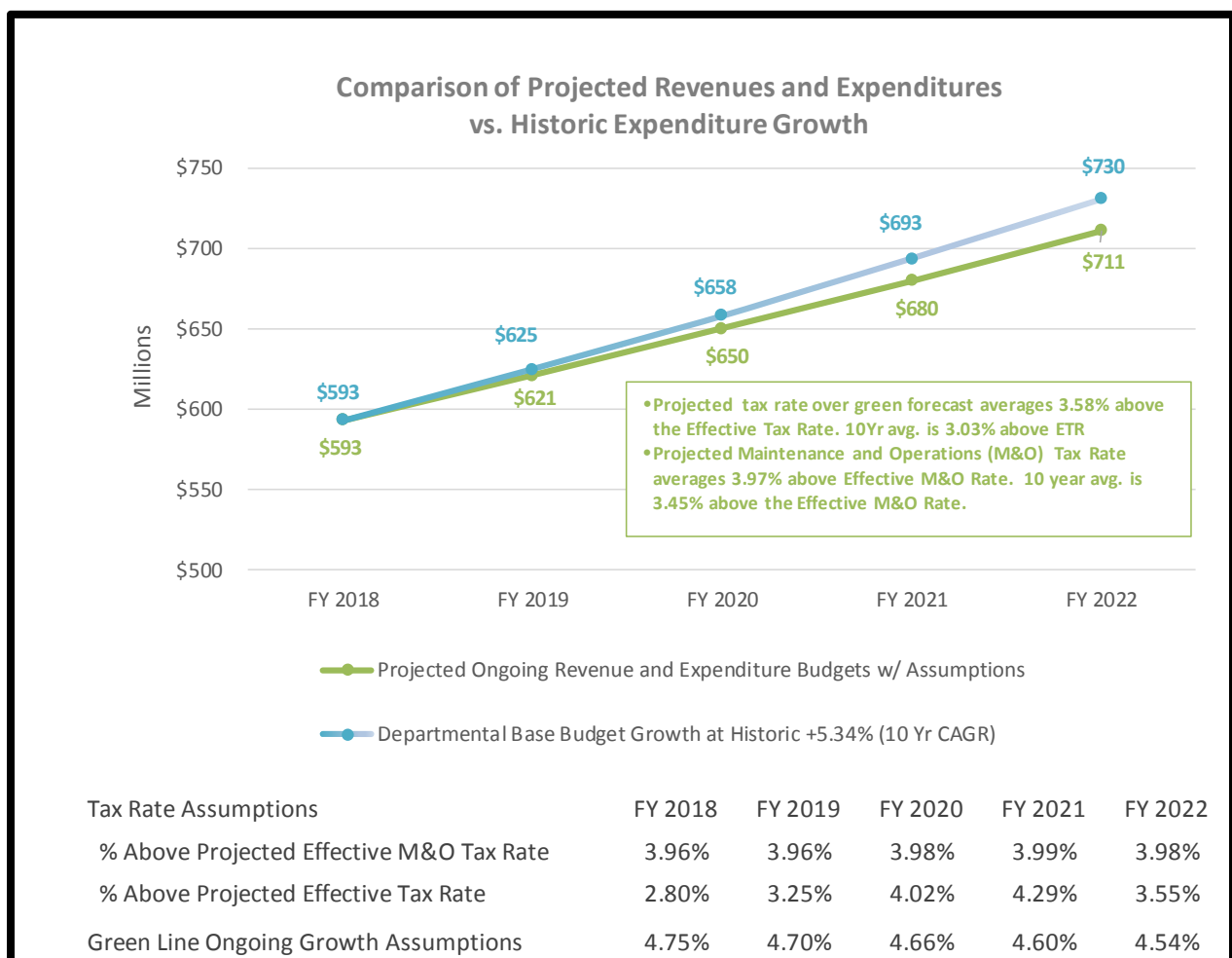
The five-year financial forecast modeling scenarios include assumptions about the value of properties to be certified as of January 1, 2017 that will be used to prepare the FY 2018 budget. The Chief Appraiser releases this information in July of each year. The year one assumptions serve as the baseline for the estimated net taxable value for the five-year planning horizon. These preliminary estimates will change as new information is known. The following table outlines the major assumptions PBO used for the estimated tax rates and corresponding revenue at this early stage of the FY 2018 budget process.

Property Tax Base Assumptions 2017-2022

Fiscal Year	New Construction Value	Net Taxable Value (NTV)	Total NTV Growth
FY 2017 Certification	\$3.8 billion	\$155.1 billion	13.2%
FY 2018	\$2.7 billion	\$167.5 billion	8.0%
FY 2019	\$2.5 billion	\$177.6 billion	6.0%
FY 2020	\$2.4 billion	\$184.7 billion	4.0%
FY 2021	\$2.3 billion	\$191.1 billion	3.5%
FY 2022	\$2.2 billion	\$196.9 billion	3.0%

New construction is estimated to be \$2.7 billion for FY 2018 at this early part of the budget process. This estimate was derived after consultation with the Chief Appraiser. New construction was \$3.8 billion for FY 2016 and has averaged \$3.38 billion over the last five years. We believe that utilizing a planning figure of \$2.7 billion at this early stage of the budget process is prudent. Underlying assumptions will continue to be refined as we moves closer toward the receipt of the January 1, 2017 certified values that will be used in the final calculations of tax rates for the FY 2018 budget process.

The forecast that follows uses these assumptions to illustrate County budgetary growth and related estimated property tax rates compared with historical growth and past guidance regarding small incremental growth above the Effective Tax Rate and Effective Maintenance and Operations Tax Rate.



**Forecast Model:** Travis County is transitioning to more performance based budgeting practices that strategically add resources to programs willing to participate in an intense program review process during its pilot period. This approach, along with a focus on affordability has allowed the budget to conform to a slower rate of growth in recent years. The forecast model projects that

the County will continue to grow at a slower rate than prior years to remain within past guidance provided by the Commissioners Court.

This model limits the ongoing expenditure growth to balance the County budget at conservative estimated property tax rates that are near the 10-year averages above both the Effective Tax Rate and Maintenance and Operations Tax Rates. Recent unprecedented growth in the tax base allowed the Commissioners Court to be well below the 10 year average but this growth will likely return to more historic patterns. The forecast assumes ongoing revenue and expenditure growth would be approximately 4.65% per year, which is less than the 10 year compounded growth rate of 5.34% for departmental budgets. The model anticipates sufficient revenue to cover cost drivers each year with some limited level of resources for workforce investment provided departmental growth will be slightly below the 10 year growth rate. In years where new courts need to be added, it is expected that these mandated functions will be prioritized above all anticipated cost drivers.

Offices and departments will need to continue working to manage their budgets within these limits, which will be especially important as demands grow. This challenge will require continued close collaboration between offices, departments, Commissioners Court, and the Planning and Budget Office to ensure resources are prioritized towards mandated core services and strong performing programs with measurable benefits to residents.

It is important to note that such conservative forecasted growth could be a challenge, but may be necessary to stay within past property tax rate guidance from the Commissioners Court. This challenge will be most evident as property tax valuations are not likely to continue to grow at the unprecedented rates seen these last few years.

This model does not take into account additional program enhancements or new unfunded mandates from the State that may come into effect. Offices and departments would be required to manage within their target budgets and redirect internal resources to execute the County's priority goals. Limited program enhancements such as pilot programs may be possible with slight shifts in projected tax base values and new construction growth.

PBO Proposal: During the FY 2016 and FY 2017 budget processes, the Commissioners Court allowed PBO the flexibility to prepare a Preliminary Budget assuming a tax rate that provides sufficient resources to cover identified priorities and base target budgets. PBO recommends a similar approach for the FY 2018 budget process.

## **FY 2018 Budget Considerations**

The Planning and Budget Office annually prepares estimates of known cost drivers that demand careful consideration by the Commissioners Court. This year, it is paramount that the budget process be conducted with a high level of flexibility to allow the County to navigate through any uncertainty, potential loss of grant and program funding, and potential decreases in revenue. The Office of the Governor recently defunded thirteen grants midyear that support the County's

justice system and indicated that funding of \$1.5 million would be withheld. Additionally, political discourse has revolved around pressuring local jurisdictions financially. Nevertheless, cost drivers have shaped the formulation of the Preliminary Budget given their significant impact each year and FY 2018 will be no different. Planning parameters include a number of contingencies that will need further study and could be greatly impacted by actions at the State and Federal level.

### **Departmental Target Budgets**

The FY 2018 Target Budget represents the FY 2017 Adopted Budget plus the annualized impact of any increases approved for FY 2017, less any one-time expenses and other reductions related to pilot programs and/or programs moved from ongoing to one-time funding status. The current target budget amount for FY 2018 is \$566.3 million (including \$563.1 million in department base budgets) and represents the amounts needed to continue approved programs in offices and departments for the next fiscal year along with a small amount of ongoing funding built into reserves that allows the Commissioners Court the flexibility to make long term decisions mid-year.

PBO annually reviews departmental base budgets during the budget process. Much of this work is performed in the context of the annual budget process and therefore often involves working with departments to identify flexibility within their budgets to better accomplish their goals and mission. This analysis oftentimes results in recommendations from PBO for offices and departments to internally fund budget requests that the department has requested to be funded with new tax dollars. In addition, an operational review for those departments that report to the Commissioners Court, as well as the Purchasing Office was completed in 2016. Outcomes from that external review may result in changes in the distribution of resources within the organization to better meet the countywide mission and long-term goals. PBO will assist the Commissioners Court in implementing prioritized recommendations from the study.

### **Reduction Proposals**

Travis County is committed to providing needed programs and services to residents. Recent uncertainty at the State and Federal level has led to proactive planning to ensure that we are able, as a community, to maintain necessary flexibility and protect effective services during times of financial challenge.

Given the unknowns regarding the length of the current uncertainties related to the potential loss of grant and program funding as well as potential decreases in revenue, departments are asked to include a list of proposed budget reductions in their budget submission in the event that up to 5% of their Target Budget will be unable to be funded, along with explanations of the implications of such cuts. The Commissioners Court wishes to avoid across-the-board cuts and believes that the use of departmental reduction proposals provides a more strategic approach. Departments are urged to collaborate with the Planning and Budget Office as they formulate their budget submissions.



### Cost Drivers

The figures listed in the table below represent projected FY 2018 expenditures that, unless other direction by Commissioners Court is provided, will require additional funds to be made available either through significant reallocations of existing County resources or by the addition of new ongoing resources.

<b>FY 2018 Preliminary Cost Driver Estimates</b>	<b>Range</b>
<b>Countywide Drivers</b>	
1. Benefits (Retirement and Health Insurance)	5.9 – 8.2 M
2. Interlocal Agreements & Waller Creek TIF	1.9 – 2.7 M
<b>Subtotal Countywide Drivers</b>	<b>≈ \$10.9 M</b>
<b>Program Specific Drivers</b>	
3. Sheriff's Office Inmate Costs & Overtime	2.9 – 4.3 M
4. Indigent Attorney Fees MCE/Managed Assigned Counsel/DNA	2.0 – 2.3 M
5. BCP Transfer	1.2 – 2.2 M
6. Facilities related costs (security, new operating costs)	1.4 – 1.6 M
7. Office of the Governor Grants supporting Justice System	0 - 1.8 M
8. Tech-Related and Other Approved Project Operating Costs	1.0 - 1.3 M
9. Civil Court	1.0 M
10. Road and Bridge Support	0.5 - 0.9 M
11. Other Commissioners Court Priorities	0.5 – 0.6 M
<b>Subtotal Program Specific Drivers</b>	<b>≈ \$16.0 M</b>
<b>Total</b>	<b>\$26.9 M</b>

### Countywide Cost Drivers

#### 1. Employee Benefits

Health Benefits: Reliable cost estimates for benefits in the upcoming fiscal year are not known until the budget process is underway. However, it is important to provide an estimate for these guidelines and the best way to formulate this estimate is based on historic increases experienced

by the County in recent years. In FY 2016, the County experienced a 10.5% cost increase, a higher than usual increase, as shown in the following table:

Increases in County’s Rate  
Contribution to Employee Health Plan

Fiscal Year	Original Actuary Estimate	Revised Increase after Plan Design Changes
2013	7.7%	5.7%
2014	8.7%	5.8%
2015	6.3%	4.0%
2016	13.1%	10.5%
2017	6.4%	4.0%

For FY 2018, PBO recommends planning for an estimated 4% to 6% increase in the health plan. This level of growth is more consistent with the growth experienced in recent years. The table above also demonstrates that plan design changes, worked on during the spring timeframe by the Benefits Committee, generally assist in reducing the original anticipated impact. Such changes also further refine the plan to ensure that the long-term costs are more sustainable to the County and plan participants and fall within this 4% to 6% range.

Other Considerations: During FY 2017, HRMD, Frost, and the Benefits Committee have been working to improve the plan in ways that will provide better health care coverage and control costs. The following is a list of activities that will occur in FY 2017:

- HRMD Benefits staff will work with Frost on their next steps to develop a strategic plan for maintaining a comprehensive benefit plan for County employees, retirees and covered dependents while considering long-term cost increases and overall stability of the plans.
- A subcommittee of the Benefits Committee will review the plan options available to over 65 retirees. Other public sector groups have introduced or are already offering Medicare Advantage plans, which may reduce the gaps in Medicare compared to the plans we currently offer. These plans may be a more cost effective option for retirees and the County. The subcommittee is also considering the impact of a tenure based retiree healthcare benefits plan and will make recommendations in the near future.
- A second subcommittee will continue to explore additional benefit options for employees. Benefits Staff have already begun exploring opportunities for offering employees additional coverages such as voluntary accident coverage, hospital indemnity and increased employee discounts.
- Continued education efforts will be pursued to provide relevant information to participants about healthcare consumerism and reinforce the Consumer Driven

Health Plan (CDHP) concepts. Efforts will include electronic communication, face-to-face meetings, mail-outs and webinars for staff.

Retirement: In FY 2017, Texas County & District Retirement System (TCDRS) reported that their investment earnings for the last calendar year were flat. The system's goal is for 8% annual earnings to ensure that the required employer contributions remain steady, absent any other changes, and the plan has sufficient resources. When TCDRS has a year where investments fall below 8%, the loss is divided over a five year period to reduce the impact and individual member rates are adjusted to generate the additional revenue to maintain benefits. TCDRS notified the County that the minimum required rate for FY 2017 would be 14.32%, representing a 4.76% increase from the FY 2016 rate of 13.67.

At the time of the adoption of the FY 2017 budget, TCDRS was estimating that calendar year 2016 investments would be slightly below the 8% investment requirement. To shield against another increase similar to FY 2017, the Commissioners Court approved a one-time payment of \$850,000 to TCDRS as well as setting aside the \$850,000 as ongoing resources to offset any potential FY 2018 requirement. PBO's estimates for planning purposes have already accounted for the \$850,000 in ongoing resources.

## 2. Interlocal and Other Agreements

The County has interlocal agreements with the City of Austin and several other state and local partners to provide needed public services. These interlocal agreements include Public Health and Animal Control Services, Emergency Medical Services, the Regional Radio System, and the Combined Transportation, Emergency and Communications Center (CTECC).

Through the Public Health Interlocal Agreement, the City of Austin Health Department provides communicable disease, vital records, environmental health, disease surveillance, chronic disease prevention, and health promotion services throughout the City of Austin and Travis County. The City of Austin Animal Services Department enforces regulations, provides shelter for lost or homeless animals, and works to achieve live outcomes for at least 90% of sheltered pets under the Animal Control Services Interlocal Agreement. The Travis County portion of the Public Health and Animal Control Services Interlocal Agreements is based on a cost-sharing formula driven by the percentage of Travis County residents in the unincorporated area.

Travis County contracts with the City of Austin for the provision of ground Emergency Medical Service and Transportation. This agreement leverages the existing City EMS service by providing an overlapping system of City and County EMS stations to lower the response time Countywide and to send EMS support anywhere in the County.

The Combined Transportation, Emergency & Communications Center (CTECC) and Regional Radio System (RRS) are cooperative agreements, primarily between Travis County and the City of Austin to benefit public safety and public service within the region by providing a central center for the

direction of public safety assets in the County as well as providing effective radio coverage for those assets across the region.

Other agreements that impact the Preliminary Budget include Travis County's budget allocation for the Travis Central Appraisal District as well as the Waller Creek Tax Increment Reinvestment Zone Agreement. The Central Booking Interlocal with the City of Austin is a large interlocal agreement that impacts the revenue received by the County. The revenue received from that interlocal is assumed to be continued in FY 2018.

Other Considerations: Travis County Executives met in 2016 to identify potential improvements to the manner that interlocal agreements are handled through the budget process. Some potential areas of focus that were identified include:

- Negotiating the interlocal agreements with similar County and City representation on each negotiating team in order to ensure that all agreements have uniform or similar terms.
- Identifying which agreements may be negotiated for longer than a one year term. Many of these negotiations occur either towards the end of the budget process or after the approval of the budgets and involve a great amount of staff time. Exploring whether longer term agreements can be negotiated could allow for greater certainty during the budget process and planning for future costs.

Specific to the EMS Interlocal, Emergency Services District (ESD) 2 has begun to provide ground transport to northeast Travis County with one unit, and has plans to expand to four units in the next couple of years. Voters approved an overlay to provide enhanced EMS services for northeast Travis County as well. The area covered by ESD 11 has requested an overlay which will also fund increased EMS support. When the City annexed the area covered by the County funded lost creek station, the County unit was moved to the Creedmoor area of the County that is in ESD 11. This was not a formal decision by Commissioners Court but more a testing of resource needs within the County. All of these changes, and more, lead PBO to recommend additional evaluation of the provision of EMS services in FY 2018 and beyond.

### **Program Specific Cost Drivers**

#### **3. Sheriff's Office Inmate Costs and Overtime**

The cost of providing care of inmates in Travis County custody has varied by year depending on a number of factors. The FY 2017 Adopted Budget includes ongoing and one-time resources for food, medical and pharmaceutical costs based on historical growth patterns in the jail population and estimates of inflationary increases in those costs. In FY 2017, 36 additional corrections positions were added to reduce the need for mandatory overtime to accommodate the growth in population. However, continued vacancies within the Travis County Sheriff's Office (TCSO) have minimized the effect of these positions and mandatory overtime continues to be a normal

requirement. Based on the first quarter's expenditures, TCSO is expected to continue to post record overtime costs.

Other Considerations: The inmate population continues to rise between 2% to 3% per year. The inmate population is becoming more difficult to manage with a greater volume of classification issues that restrict the efficient use of the facilities. As an example, two buildings generally used as back-up support have been in regular use for most of the fiscal year.

The following is a chart of the monthly average daily population (ADP) for inmates in the custody of Travis County. Except for October every month this fiscal year has been higher than the last; January 2017 had the highest recorded January ADP since 2007. So far, February population figures are up from last year by 81 inmates.

<b>Travis County Average Daily Populations</b>				Projected	Projected
	FY14	FY15	FY16	FY17	FY18
October	2,558	2,425	2,558	2,538	2,666
November	2,510	2,437	2,418	2,489	2,611
December	2,368	2,381	2,337	2,491	2,546
January	2,305	2,432	2,426	2,589	2,592
February	2,278	2,443	2,453	2,534	2,586
March	2,243	2,346	2,410	2,473	2,523
April	2,270	2,401	2,490	2,489	2,555
May	2,312	2,427	2,530	2,530	2,593
June	2,346	2,494	2,651	2,613	2,674
July	2,312	2,558	2,634	2,646	2,706
August	2,377	2,553	2,566	2,641	2,709
September	2,467	2,583	2,621	2,695	2,771
<b>Average</b>	2,362	2,457	2,508	2,561	2,628
<b>Yr-to-Yr</b>	78	95	51	53	67
<b>Yr-to-Yr % change</b>	<b>3.3%</b>	<b>3.9%</b>	<b>2.1%</b>	<b>2.1%</b>	<b>2.6%</b>

#### 4. Indigent Attorney Fees/Managed Assigned Counsel and DNA Review

Indigent Attorney Fees have increased annually due to a variety of factors including increased caseload, the implementation of the Texas Fair Defense Act in January 2002, the Rothgery decision of 2008, and increased settings per case on the civil side with regards to Child Protective Services and family law cases. In addition, Travis County has a grant program with the Capital Area Private Defender's Service with a cash "step down" grant match which will increase in FY 2018.

Other Considerations: As part of the FY 2017 budget process, the Commissioners Court approved an ongoing increase of \$800,000 to fund an increase to the attorney fees paid for indigent defense in the Criminal Courts, representing an approximate 10% increase to the FY 2016 budget for indigent attorney fees and providing funds to increase the flat fees as set by the Judges. Additionally, the recent operational review included specific recommendations concerning indigent legal services within Travis County, including the in-house public defenders' offices, which will need further evaluation. More critically, the recent closure of the Austin Police Department DNA lab will likely require resources for additional testing and for CAPDS to review post-conviction DNA evidence. A DNA stakeholder group was created to propose an interlocal agreement between the County and the City as well as work on Requests for Proposals to achieve a "look back" and a "look forward" on DNA testing issues at the APD DNA Unit.

#### 5. Balcones Canyonlands Preserve (BCP)

The BCP operates under a regional Section 10(a) permit issued in 1996 to Travis County and the City of Austin under the Endangered Species Act by the U.S. Fish and Wildlife Service. The current budgeted transfer is \$16.9 million.

Other Considerations: The BCP Interlocal with the City of Austin sets out how the transfer is calculated. Any changes would require review through the BCP Coordinating Committee and approval by the City Council and Commissioners Court and may need to include other funding alternatives to assure that the permit is not impacted. In nominal dollars, Travis County has contributed over \$100 million to the BCP Fund for land acquisition along with pulling down nearly \$60 million in federal grants. The City's contribution was made in the early 1990s and totals less than \$50 million in comparison.

#### 6. Facilities

In the next three years, a proposed 392,900 square feet of additional office space will be constructed for the County. Facilities Management will require additional resources for utilities, custodial services, grounds keeping, building maintenance and security for the new buildings. These new facilities to be completed include the Purchasing Warehouse, Starflight hangar expansion, new Medical Examiner Facility, the Ronald Earle Building for District Attorney staff, the South Community Center in Del Valle and the recently acquired US Federal Courthouse in downtown Austin for the Probate courts.

Other Considerations: As part of the County operational review, FMD was tasked to look at the feasibility of contracting custodial services. That review will likely impact any recommended staff changes in the department.

#### 7. State and Federal Grants

The Office of the Governor has informed Travis County that it terminated certain grants effective January 31, 2017, and would not reimburse the remaining \$1.5 million of grant awards, which

would include 18.5 authorized FTEs in seven offices and departments, of which 13.5 FTEs are currently filled. Due to the reduction in state funding, it may be necessary to reduce staff.

Other Considerations: On February 7th, the Planning and Budget Office was directed to:

- a. Explore any alternative funding to allow the impacted programs to continue and report its recommendations prior to the May 15, 2017 effective date;
- b. Conduct a re-budgeting process for the programs impacted by the grants, including a review of program results and departmental priorities to best determine how the programs could continue based on the benefits and costs to the community;
- c. Come up with a similar re-budgeting process for all state and federal grant funded programs in conjunction with the FY 2018 budget process;
- d. Explore the possibility of contracted or temporary resources for grant coordination and development; and
- e. Analyze the erosion of SCAAP funding and the potential impact on Travis County.

Travis County receives other state and federal grants that could impact programs at Travis County if granting requirements are changed. These programs will be reviewed in the FY 2018 budget process.

#### 8. Tech-Related and Other Approved Project Operating Costs

Every year, PBO reviews and scrutinizes a variety of operating cost increase requests and asks departments and offices to internally fund such cost escalators when possible. However, there are some larger operating costs related to approved programs such as the replacement of the Integrated Justice System that may require additional resources.

ITS is in the middle of a Request for Proposal process for a new Adult Case Management System to replace the FACTS/Tiburon Integrated Justice System for the Courts. The RFP process and vendor contract negotiation will continue through FY 2017. PBO will work with ITS on the budgetary needs for the development of the system for FY 2018.

Other Considerations: The County's information technology maintenance agreement line item is zero base budgeted each fiscal year to capture savings in some areas and pay for growth in other areas. During FY 2016, ITS reviewed current hardware and software licenses for opportunities to reduce ongoing maintenance costs. The department retired older storage equipment and replaced with newer equipment which created net ongoing savings of \$749,858. That action allowed the department to accommodate increases in other agreements within their target budget for FY 2017. ITS will review the maintenance agreement again in the spring for potential savings, however, it is unlikely that there will be another substantial savings opportunity for FY 2018.

## 9. New Civil Court

On January 31<sup>st</sup>, the Commissioners Court approved taking the necessary action to request two new Civil and Family District Courts from the Texas Legislature. The action included a new Court coming on line October 1, 2017 and the second court beginning in October of 2019. The estimated cost for a new general jurisdiction Civil Court is approximately \$1 million but could be greater if the new court places a high priority on family law cases.

Other Considerations: The Commissioners Court have heard not only from the Civil Courts but also from the Criminal and Probate Courts. Recent space planning presentations have indicated that Travis County may be absorbing up to six new courts in the next four years. The financial impact of these new courts will impact budget cycles over the same time frame.

## 10. Road and Bridge Support

The FY 2017 General Fund Adopted Budget included \$450,000 to maintain the current service level for the County's road system and to assist with projected personnel and operating costs. A portion of the \$450,000 in General Fund resources will be used to continue a focused reconstruction program started in FY 2015 in eastern Travis County to minimize and address the deterioration of the roadways in that area. Eastern Travis County roadways experience accelerated deterioration due to extremely poor subgrade soil conditions that are exacerbated by extreme weather conditions and increasing residential construction traffic. Additionally, very poor roads previously within the City of Creedmoor and Mustang Ridge were added to the road system in FY 2016, which also increased the backlog of very poor roads in eastern Travis County.

Other Considerations: The Road & Bridge Fund has remained rather constant over the last few years, while personnel and operating costs have increased. Starting in 2013, the County Auditor no longer listed the Road & Bridge Fund as a major fund. Additionally, by 2015 all motor vehicle sales tax revenue goes to the General Fund. Prior to 2006, 100% of this revenue was deposited in the Road & Bridge Fund.

## 11. Other Commissioners Court Priorities

The FY 2017 Adopted Budget includes a variety of earmarks that could materialize later in this fiscal year. Some of these earmarks represent one time expenditures; however, there are some earmarks that could materialize into ongoing commitments by the Commissioners Court. In addition, there are other priorities that emerge during the development of the Preliminary Budget.

Other Considerations: There are a variety of recommendations from the Operational Review that the Commissioners Court may wish to consider implementing over the next few years. Some of these recommendations will have associated costs while others may provide for greater revenue or cost saving opportunities. The Commissioners Court is planning on holding a retreat as part of a strategic planning process.



**Identified Budget Related Matters not Included in Cost Drivers**

There are a variety of additional issues that are likely to have an impact on the development of the FY 2018 Preliminary Budget. The Planning and Budget Office will work with offices and departments to continue monitoring these issues and others that may materialize and keep the Commissioners Court apprised of any substantive changes. Potential issues include:

- Continued support of County security, technology and infrastructure;
- External treatment for juveniles served by the Juvenile Probation Department;
- Additional staffing to meet current workload requirements;
- Changes in assumptions that impact the calculation of the tax rate and resulting revenue, such as new first-time exemptions, new construction values, or taxable value lost to successful appeals;
- Additional DNA related costs;
- Other unexpected decreases in state or federal grant funds for established programs with proven results.

**Employee Compensation**

Travis County is fortunate to have a highly skilled workforce dedicated to serving residents and visitors to our area. The Commissioners Court recognizes its workforce as its most valued resource. During the FY 2017 budget process, there was a concerted effort to prioritize discussions on compensation early in the budget process.

Travis County has a compensation philosophy that prioritizes the recruitment, motivation and retention of employees capable of providing exemplary service for the residents of Travis County by using a total compensation system that is fair, flexible and market competitive. While compensation encompasses much more than direct wages, the guidelines will address potential funding for salary increases within the parameters of the County compensation policy, approved September 9, 2015. Below is a table that summarizes employee salary compensation increases since FY 2012.

History of Employee Salary Compensation, FY 2012 – FY 2017

Employee Type	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Classified	≈ 3.5% MSS Adj <sup>1</sup>	0%	3% across the board inc.	\$1,000 <sup>3</sup>	≈ 3.0% MSS Adj <sup>4</sup>	2.5% across the board inc.
Peace Officer Pay Scale	11.4% avg. inc. for all POPS <sup>2</sup> No Step	0% No Step	0% No Step	One Step Increase	One Step Increase	One Step Increase

<sup>1</sup> Increase effective April 2012.

<sup>2</sup> Increase effective September 2012.

<sup>3</sup>Ongoing salary increase for regular classified employees hired as of April 1, 2014 and earned no more than the full time equivalent of \$100,000 after the salary increase.

<sup>4</sup>The County’s living wage was increased to \$13 per hour for regular employees and non-seasonal temporary employees.

While funding has not yet been identified to allocate towards compensation this early in the budget process, as was done last year, it is anticipated that conversations regarding employee compensation will occur in the spring and early summer. PBO looks forward to being a resource to the Commissioners Court during this process and invites discussions to continue to recognize total compensation including cash compensation, health insurance, life insurance, retirement annuity, vacation leave, sick leave, personal leave, free parking, holidays and elements of work/life balance (when comparable and measurable) and the support of employee mobility. These conversations, along with more concrete financial data will allow for the budget office to make a funding recommendation regarding both classified employees and related to the step increase that PBO would normally include in our planning assumptions.

**Reserve Levels**

Under ordinary economic conditions, local governmental entities employ the use of reserves to help mitigate any unforeseen risks and to provide a source of funding should additional resources be required for essential services beyond departmental budgeted expenditures. The necessity for reserves in times of uncertainty or worsening economic conditions is heightened and provides necessary fiscal resiliency for the entity.

Travis County has three primary types of budgeted reserves: the Unallocated Reserve, General Purpose Reserves and Special Purpose Reserves. Maintaining appropriate Unallocated and General Purpose Reserve levels are important components of County financial policies and management practices. Special purpose reserves can also be used to set aside funding for future contractual obligations in instances where the final contractual requirement is determined after the adoption of the budget. Special purpose reserves provide the greatest flexibility for Court oversight and input into the programs and expenditures supported by these reserved funds.

For FY 2018, the Unallocated Reserve for the General Fund and Road & Bridge Fund will be continued in the General Fund at the historic 11% level. The debt service reserve will be reviewed and calibrated to reflect the Commissioners Court financial guidelines, proposed to be updated

later this year. An Allocated Reserve totaling 1% of budgeted expenditures, excluding earmarks, will be targeted in FY 2018 and an appropriate CAR Reserve based on staff recommendations in the Preliminary Budget will be continued in FY 2018.

The Emergency Reserve will be continued in FY 2018. This reserve is evaluated every year to determine if this reserve should be maintained at the current \$5 million level. Changes to this reserve will be recommended to be implemented over more than one budget cycle to ensure, in instances of a recommended reduction, a controlled decrease in Travis County's general purpose reserves and resulting impact on the fund balance.

Special Purpose Reserves will be utilized as a mechanism to maintain funding for certain projects that are not executable at the time that the budget is adopted.

## **Tax Rate**

County government is funded primarily by property taxes. Travis County has, for many years, been a leader in providing tax relief to homeowners by continuing its 20% general homestead exemption, which targets tax relief to homeowners. Travis County offers the maximum 20% exemption allowed by Texas law. Furthermore, Travis County offers an additional \$80,000 exemption on residential homesteads for homestead owners who are 65 years of age and older and/or disabled. The Travis County portion of the tax bill for a typical taxable homestead has averaged less than one-fifth of the total tax bill since FY 2004, when PBO began tracking this statistic.

Due to the guidance provided by the Commissioners Court, there has been a \$6 decrease in the County's portion of the average taxable homestead's tax bill for the average taxable valued homestead since FY 2014. A managed tax policy approach recognizes that modest changes in the tax rate over time is the best way to respond to the increasing cost of delivering services. Even when new construction activity is underway and results in added value to the tax base, the effective tax rate is not always sufficient to generate the funding needed to keep pace with a growing population and rising costs.

Based on the Planning and Budget Office property tax base assumptions, Commissioners Court directs PBO to balance the Preliminary Budget at a tax rate sufficient to cover the budget considerations discussed earlier in this document. Preparing the FY 2018 Preliminary Budget at a proposed tax rate needed to balance the budget given anticipated budget priorities would result in an estimated \$36 (3.3%) increase in the annual tax bill for a Travis County resident who owns an average-valued homestead. As noted earlier the property values used in the estimate are very preliminary and will be final after receipt of the certified values in late July.

Travis County is committed to fiscal responsibility and minimizing county property taxes for the average taxable homestead. The public can learn more about Travis County's tax rate history and how we have managed to keep the County portion of the tax bill steady for the last three years

while property values have skyrocketed at <https://www.traviscountytx.gov/planning-budget/fy17-tax-summary>.

Summary of FY 2018 Budget Priorities and  
Estimated Tax Impact to the Average Taxable Homestead

<b>Estimated Cost Drivers and Target Budgets</b>	
Cost Drivers	\$26.9 M
Target Budgets	\$566.3 M
Total	\$593.2 M
<b>Estimated Revenue</b>	
Revenue (Excludes Fund Balance)	\$593.2 M
Revenue less Expenses	\$-0-
<b>Property Taxes</b>	
Estimated Property Tax Impact for Avg. Taxable Homestead (Increase over FY 2017)	\$36
% Increase in Avg. Taxable Homestead over FY 2017	3.28%

**Calendar**

**A. Key Dates for Departments/Offices**

Offices and departments are expected to submit their FY 2018 budget submissions on **Monday, May 1, 2017**.

Date	Event
March 20, 23	Budget Kick Off Meetings
May 1	Budgets Due
May/June	PBO review of County Budget Submissions
June	Departmental Meetings with PBO
Mid/Late June	Employee Public Hearing – HRMD will send out notice to all employees once date finalized
July 24	Preliminary Budget Published
August	Select Budget Hearings (Proposed)
August	Budget Mark-Up
September 26	FY 2018 Budget Adopted

**B. Employee Public Hearing**

Every year, Commissioners Court seeks input from County employees on budget issues including compensation and benefits. Commissioners Court will hold an employee public hearing on employee related issues in the Commissioners Courtroom at 700 Lavaca Street and invites all County employees, employee groups and retirees to give the Commissioners Court feedback for consideration for the FY 2018 budget. The hearing date is not yet confirmed. HRMD will send out a notice of all employees once the date and time are finalized.

### **C. Elected Officials Salaries**

A recommendation from PBO will be formed in consideration of this history and in consultation with the Human Resources Compensation Manager and the County Attorney's Office. In past years, the Court has often opted to match compensation changes between classified employees and elected officials.

### **D. Tax Rate**

The law requires certain notices and two public hearings on the proposed tax rate if that rate is above the effective tax rate. A notice requirement under Local Government Code §140.010 mandates publication of a tax rate by the later of September 1 or the 30<sup>th</sup> day after the County receives the certified appraisal roll.

These Guidelines preliminarily schedule Budget Mark-Up in late August to allow the Commissioners Court to approve a proposed rate by the September 1<sup>st</sup> deadline.

## ***Budget Preparation Guidance for County Offices and Departments***

The key elements of the budget guidelines as outlined below are intended to help offices and departments in the preparation of Fiscal Year 2018 budget submissions, and to assist the Planning and Budget Office in preliminary preparations for the upcoming budget cycle.

### **Target Budgets**

Offices and departments are required to submit their budgets at the FY 2018 Target Budget Level. This Target Budget Level represents the FY 2017 Adopted Budget plus the annualized impact of any increases approved for FY 2017, less any one-time expenses and other reductions related to pilot programs and/or programs moved from ongoing to one-time funding status.

Offices and departments are provided a great amount of flexibility within their target budgets and are urged to collaborate with the Planning and Budget Office to identify and implement any opportunities for savings and efficiencies.

## Reduction Proposals

Departments are asked to supplement their budget submission with a list of proposed budget cuts in the event that up to 5% of their Target Budget will be unable to be funded, along with explanations of the implications of such cuts. The Commissioners Court wishes to avoid across-the-board cuts and believes that the use of departmental reduction proposals provides a more strategic approach. Departments are urged to collaborate with the Planning and Budget Office as they formulate their budget submissions.

All reductions should be able to be implemented for at least three years and should include a clear understanding of the proposal's impact on the program's performance measures. Departments are asked to concentrate on identifying potential proposals for programs that have service levels above any minimum required by law and should avoid any proposal that would not allow the County to meet statutory or other mandated requirement. Reduction proposals should differentiate between those services that are statutorily mandated and those that are not. This approach should also highlight those services that may be mandated but for which the quality or level of service is not required by law. In addition, departments are encouraged to identify those activities that are the most essential, to help focus on remaining functions or services that are more likely candidates for reduction. It should be noted that this strategy of identifying reductions along with the implications of such reductions will assist the County in being prepared and financially resilient in FY 2018 and beyond in spite of external challenges.

Departmental reduction proposals should be submitted in priority order in the event that an amount different than 5% is needed to balance the budget. While these cuts may or may not be needed in FY 2018, departments should carefully consider their proposals since the reductions will be revisited and may be implemented in FY 2019 should the current uncertainties remain in the future. In the event a department is unable or unprepared to identify and prioritize a 5% cut to their FY 2018 Budget Target, then PBO is directed to make such proposals, and provide departmental observations to the Commissioners Court on the impact of those savings in the PBO budget write-ups.

## State and Federal Grants

Offices and departments with grant funding will be required to include in their submission the community benefits of each of their grant programs, along with the potential impact of reduced or eliminated grant funding on core County services. At a minimum, these programs will need to be prioritized within all other departmental programs so that in the event there are fewer resources available, the limited resources can be allocated towards the highest priority core programs with demonstrated results.

## Maintaining Current Service Levels

Target budgets provide offices and departments the flexibility to repurpose funds within their budgets to accomplish their highest priority goals. Directors and managers are expected to reprioritize within existing resources to maintain current service levels where required. Directors

and managers are urged to focus on efficiencies, increased productivity, and simplification in FY 2018 rather than on budget requests for additional resources.

New FTE's in the Preliminary Budget other than those related to the cost drivers discussed earlier in this document will be limited to those that are (1) internally funded on a permanent basis for existing program needs, (2) supported by new revenue sources that have a proven track record and have been reviewed by the Auditor's Office (and include the departmental indirect cost rate above direct costs to account for administrative support, space, and associated infrastructure costs), or (3) based on an extraordinary and compelling need. If specific County-owned or leased space cannot be identified and costs estimated for a proposed program or FTE increase, then PBO will not recommend such a program or FTE in the Preliminary Budget.

### **Non-County Requests**

Non-County entities that plan to request new or additional funding in the County budget must coordinate such a request through the County department in charge of delivering the service. The request must be submitted to the relevant County department no later than March 31, 2017 so that it can be included in the department's overall budget submission.

Third party social service providers in the Human Services and Justice Planning issue areas are expected to work through the competitive solicitation process coordinated by the Travis County Purchasing Office.

County offices and departments are asked to advise their key stakeholders of the County's budget process, schedule, and budget guidelines that provide the context for FY 2018 appropriations. Non-County organizations submitting a request will be subject to the same funding criteria as listed under these Guidelines and the FY 2018 Budget Preparation Manual but will likely not be considered for the FY 2018 Preliminary Budget, due to limited available resources.

### **Unspent Balances, Zero-Based Line Items, Vacancies and Salary Savings**

The Planning and Budget Office annually reviews the last three years of unspent operating funds, and considers whether it would be reasonable to reduce the budget without substantially affecting mandated service levels. The primary purpose of this review is to identify opportunities for repurposing these unspent funds.

Offices and departments will be asked to build selected line-item budgets from the ground up ("zero-based" budgeting), such as leases, maintenance contracts, other purchased services, consulting, and contributions to grants. Other commitment items such as travel and training may become subject to zero-based budgeting during budget development.

Each year, the Planning and Budget Office reviews vacancy trends in each office and department. Based on these reviews, PBO may recommend appropriate adjustments to budgeted

departmental salary savings. In addition, PBO will review all positions that have been vacant for 120 days or more. Offices and departments with such vacancies will be required to document the reason for the long-term vacancy as part of their budget submission. It is not the intent of the Commissioners Court to maintain long-term vacancies where resources could be reallocated towards other higher priorities.

### **Special One-Time Funding for Select New Programs**

The Commissioners Court continues its support of innovative programs that can provide improved services, streamline business practices, and reduce costs. It is possible that a very limited amount of one-time resources will be available to support such innovative programs. It is likely that any funding recommendations will be geared towards reducing jail detention populations and maintaining current state and federally funded programs that are shown to be meeting or exceeding performance metrics. Offices and departments must document in the budget request how the following criteria are met:

- The program addresses a critical, core Travis County issue that:
  - is not otherwise being addressed; or
  - is being addressed but is not realizing the desired results.
- A new program that has potential to duplicate or overlap with an existing program is clearly identified, and protocols that will isolate the impact of each program on performance outcomes are described.
- Commitment to include PBO Analyst in the implementation process throughout the pilot period (FY 2018, FY 2019, and FY 2020).
- Programmatic performance measures for innovative programs directly relate to the established departmental mission statement, goals, objectives, and performance measures.
- Performance measures focus on outcomes, but also include input, efficiency, and output measures.
- Performance measures are meaningful, valid, and can be independently verified.
- Commitment to take performance management training in consultation with PBO.
- Willingness to provide periodic status updates to PBO during the pilot period to refine goals and objectives and measures progress.
- Willingness to use special project workers if new staff is needed.

### **Non-Property Tax Revenue**

The growth of non-property tax revenue is an increasingly important area of examination. The budget process includes an annual review of County fees to determine whether an appropriate level of cost recovery is achieved. However, the Public Works Operational Review highlights the need for the County to need to begin a more formal process of calculating the costs of providing services and the need to set fees that more accurately represent an appropriate level of cost recovery.



Absent a formal policy, offices and departments are encouraged to review all of their user fees and any fines that are not statutorily dictated to determine if cost recovery is being achieved. Attention should be paid to fines and fees that have not been reviewed or adjusted in several years.

**Approved by Commissioners Court on February 28, 2017.**

# Travis County

## Fiscal Year 2018

### Budget Rules

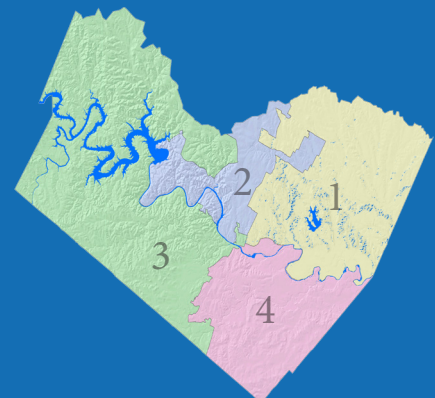


Travis County Planning  
and Budget Office  
[www.traviscountytexas.gov/  
planning-budget](http://www.traviscountytexas.gov/planning-budget)

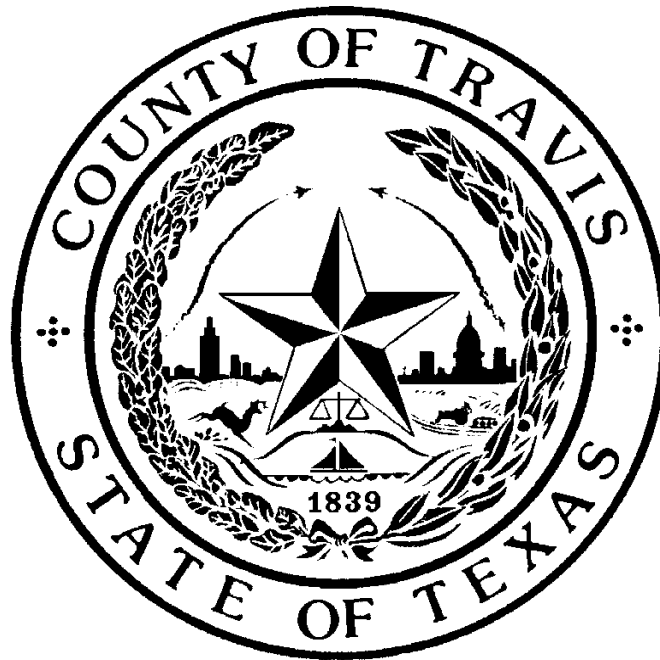
## Travis County Commissioners Court

**County Judge**  
Sarah Eckhardt

**Commissioners**  
Precinct 1 Jeffrey W. Travillion, Sr.  
Precinct 2 Brigid Shea  
Precinct 3 Gerald Daugherty  
Precinct 4 Margaret J. Gómez



# Travis County Budget Rules Fiscal Year 2018



Planning & Budget Office  
700 Lavaca Street, Suite 1560  
Austin, Texas 78701

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## INTRODUCTION

The Fiscal Year 2018 (FY 2018) budget rules and policies were adopted by the Travis County Commissioners Court on September 19, 2017. The rules and policies are adopted to ensure that the implementation of the budget is consistent with Commissioners Court policies and applicable laws.

The term “department” used throughout this document refers both to offices headed by an elected or appointed official and departments reporting to the Commissioners Court.

## BUDGET RULES

### **RULE #1: BUDGET ORDER**

During FY 2018, the Travis County Budget Order, which includes these rules, is the sole and complete authority for expenditure of County funds and for the use of County resources that are subject to appropriation by the Travis County Commissioners Court.

### **RULE #2: EXPENDITURES IN EXCESS OF BUDGET**

Expenditures and contractual obligations in excess of the amount authorized in a department’s budget are prohibited. Departments cannot expend more funds in any budget control group than the amount adopted in the budget. If additional funding is sought, the department must have the budget amended by Commissioners Court.

Expenditures must not:

1. Result in insufficient funding to meet the obligations of the department during the remainder of the fiscal year;
2. Commit the County to additional funding in the next fiscal year; or
3. Use either one-time funding or one-time savings for ongoing commitments.

A department that incurs an expenditure for which it does not have sufficient funds must reallocate existing funds to cover the shortfall. This may require reductions in personnel. Mandated services must be given highest priority.

### **RULE #3: BUDGET CONTROL**

The budget is controlled at the department level. Throughout the year, the budget is managed either at the fund center control group or funded program level of the department, and further managed at the commitment item control group level. A budget control group means one or more similar accounts or fund centers (cost centers) that are grouped together. This includes budget control groups for capital accounts in the 52xxxx range in the General Fund (Capital

Acquisition Resources), Certificates of Obligation funds and Bond funds cost centers. In the SAP system, transfers between accounts and fund centers will not be necessary for accounts, fund centers or funded programs that are within the same budget control group.

Departments may request changes to budget control groups during the budget process to be implemented at the beginning of a new fiscal year. When created, new fund centers, funded programs, and commitment items may be added to existing budget control groups. Budget control groups cannot span multiple funds or functional areas. For exceptions to these processes, The Planning and Budget Office (PBO) asks departments to work with PBO and the Auditor's Office. Any requested changes or additions are subject to PBO and Auditor's Office approval.

For Certificate of Obligation funds and Bond funds, each project initially funded in FY 2014 and beyond must have a unique Work Breakdown Structure (WBS) or Internal Order (I/O). Beginning in FY 2016, Capital Acquisition Resources (CAR)-funded projects and equipment are also assigned an I/O. These WBS and I/O projects are budgeted and controlled as funded programs. Funds budgeted in the Centralized Computer Services Department (#190) are exempt from this requirement.

A WBS element is used to collect and manage costs for performing tasks within a project that can occur over one or more years. I/Os are used to monitor costs and revenues for activities and programs that are short-term or finite in nature.

---

## BUDGET ADJUSTMENTS

A budget adjustment is required for any proposed change to the budget across budget control groups or across departments. An authorized official (elected or appointed official, county executive or other manager) must approve submission of the budget adjustment. An authorized official may delegate an employee to create budget adjustments by submitting an SAP help ticket.

Budget adjustments are not allowed to or from fund centers designated as Capital Acquisition Resources (CAR) to fund centers outside of CAR. The CAR fund centers are used for capital expenditures and one-time equipment expenditures that do not fit within the definition of capital assets, such as computers that have a unit cost of less than \$5,000. CAR fund centers take the form of 1xx8xx0001.

Budget adjustments that would result in a negative revised budget in any commitment item are not allowed.

Departments process all budget adjustments through SAP. Instructions for using SAP are available at <https://tcsapinternal.travis.local/irj/portal>. Exceptions to processing budget adjustments using SAP are determined by the County Auditor or PBO (such as the use of paper budget adjustment forms for LCRA Fund Transfers approved quarterly by the Commissioners Court).

**RULE #4: PERSONNEL BUDGET**

Departments are responsible for making overall personnel decisions that do not exceed the total personnel appropriation and personnel budget control groups in the budget. Personnel decisions include hiring decisions and internal promotions and applications of career ladders.

Departments can only rely on the fixed amount of funds in the total budget adopted for the current fiscal year when submitting a budget for the succeeding fiscal year even if the department has made personnel decisions on an annualized basis that are greater than their personnel budget control groups for the current fiscal year. In these situations, departments are expected to make appropriate reductions to their budget to ensure they meet this requirement.

---

**NEGATIVE SALARY AND BENEFIT ACCOUNTS**

If a department incurs a negative balance in a salary or employee benefit budget control group, it must submit a budget adjustment to the Planning and Budget Office as soon as possible and before the next payroll submission date to correct the deficiency for the remainder of the current fiscal year.

As an added measure, PBO works in conjunction with Auditor's Office Payroll staff to correct negative personnel commitment item balances at the commitment item and fund center roll-up level on a scheduled basis. This includes negative personnel balances for budgeted, funded programs that do not have a corresponding roll-up budget. Commitment items beneath the roll-up level can remain negative and not require any adjustment provided there are resources at the roll-up level, with the exception of budgeted vacancy and health benefit savings that will be corrected at the end of the year. The first adjustments will occur at the middle of the fiscal year and are further adjusted as needed based on payrolls at the end of August and at closing.

Finally, at the end of the fiscal year, the County Auditor's Office is authorized to cover any shortages in salary or employee benefit budget control groups through budget adjustments, where applicable, as noted under Budget Rule #20.

---

**OVERTIME**

Employees may not be authorized to work overtime unless overtime is budgeted (either in the original or revised budget) for the department to pay for that work.

Under the following circumstances, this rule does not apply:

- there is a workload increase for a short period of time;
- the workload increase needs to be performed by current employees in that short period of time; and
- the workload increase would negatively impact the critical operations of the department if not performed.



Unbudgeted overtime must be declared an emergency by an elected county or district official and must be reported to the County Auditor, PBO and the Commissioners Court within five (5) business days of the occurrence.

A department with any overtime obligation that has a negative balance must cover the negative balance through a budget adjustment before the next payroll submission date. The department must use the existing budget to cover any deficit. As an added measure, PBO works in conjunction with Auditor's Office Payroll staff to correct negative overtime commitment item balances on a scheduled basis. At the end of the year, the County Auditor's Office is authorized to cover any overtime deficit as noted under Budget Rule #20.

---

#### **MEDICAL INSURANCE BENEFIT FUNDS**

Any year-end balances in the *Medical Insurance Benefit* commitment items remain within the funds in which they are budgeted and accrue to ending fund balance (after consideration of any Benefit Savings – commitment items 504020-504030). Departments may transfer balances in restricted fund sources, such as grants, special revenue funds and Bond funds only to the extent allowed by the contract provisions governing the use of the funds.

Due to changes mandated by the Affordable Care Act, the County expenses employee health care using an actuarially-determined contribution rate based on the coverage actually selected instead of the County-wide blended composite rate. The budgeted amount in the Adopted Budget is revised based on type and level of health care selected by each employee. Vacant positions are budgeted at the County-wide blended composite rate.

This change could result in savings or allowable overages in a department's budget at the end of the fiscal year. Appropriate adjustments are made through the year-end closing process. This change does not affect the use of medical insurance benefit savings that continue to fall to the ending fund balance.

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#### **TEMPORARY EMPLOYEES WHO QUALIFY FOR COUNTY MEDICAL INSURANCE**

Under the Affordable Care Act's employer shared responsibility provisions, large employers must either offer minimum essential coverage that is "affordable" and that provides "minimum value" to their full-time employees (and their dependents), or potentially make an employer shared responsibility payment to the Internal Revenue Service (IRS). All temporary employees who work an average of 30 hours per week or greater during a defined measurement period must be offered health, dental and vision coverage by the County.

Departments that have qualifying temporary employees who elect to enroll in the County's medical coverage must work with PBO to identify an appropriate fund source for this additional expense.

## LAW CLERK POSITIONS IN THE COUNTY ATTORNEY'S OFFICE

The County Attorney's Office has an approved number of authorized full-time equivalents (FTEs) for Law Clerk positions. Depending on the business needs of the office, the number of full-time and part-time positions for these Law Clerks may vary throughout the year, as long as the overall authorized FTEs and associated budget is not exceeded.

### RULE #5: AUTOMATIC BUDGET ADJUSTMENTS

Local Government Code Section 111.070 (c) (2) allows the Commissioners Court to authorize the Planning and Budget Office to process budget adjustments and send them directly to the County Auditor's Office for auditing and posting to the financial system without further approval subject to the terms and conditions approved by the Commissioners Court.

The Commissioners Court has authorized PBO to approve transfers as automatic budget adjustments in the following situations.

1. Routine transfers between operating commitment items for product categories or commodity codes.
2. If a position is vacant and documentation of the vacancy accompanies a budget adjustment, departments can automatically move funds within their department. Funds must be used for the original purpose of the vacant position. Upon PBO approval of departmental justification, budget may be moved from the following commitment items:
  - 500050-500060 and 506010-506020 and 506040-506060, Salaries – Regular Employees and Standard Benefits
  - 501010-501020 and 506010-506020 and 506040-506060, Salaries – POPS and Standard Benefits
  - 500090-500100 and 506010-506020 and 506040-506060, Salaries – Associate Judges and Standard Benefits

if the adjustment moves them to:

- a. The same commitment items in a different fund center when a position is reassigned to another fund center.
- b. 500070, Salaries-Temporary Employees to temporarily fill a vacant regular position.
- c. Any of the following Services budget control group commitment items to temporarily fill a vacant regular position:
  - 511950, Temp Personnel Services–Clerical/Managerial/Exec
  - 511120, Other Medical Services
  - 511040, Nursing Services
  - 511050, Pharmacist Services

- 511060, Physician Services
  - 511070, Psychiatric Services
  - 511080, Psychological Services
- d. 502010, Overtime for employees performing the duties of a vacant position, or as allowed in Budget Rule #4, Overtime.
  - e. 502015, Extra Hours Paid Over 40.
  - f. 500080, Salaries – Visiting Judges, if backfilling for a vacant Judge position.
  - g. Juvenile Probation services commitment items.
  - h. 511680, Advertising/Public Notification Services, related to advertising for vacant positions in departments that advertise independently of HRMD.
3. Departments can automatically move funds to correct projected negative balances in personnel budget control groups.
  4. Departments can automatically move funds from 503090, Performance Pay, to salary budget control groups based on approved annualized compensation awards.
  5. Departments can automatically move funds if the funds requested to be moved are from Grant funds and the change is allowed by the grantor.
  6. Departments can automatically move funds for approved grant matches between Funds Management and Grants Management SAP modules if the transfer results in a zero net impact for the department.
  7. Departments can automatically move funds if the funds requested to be moved are from Bond funds and the change is allowed by the bond provisions.
  8. Departments can automatically move funds to implement changes among budget control groups related to approved interlocal agreements.
  9. Departments can automatically move funds as personnel budget adjustments if a department provides documentation of a change in duty rotation from one fund center to another within its department.
  10. Departments can automatically move funds if the transfer of budget is from an operating budget commitment item to 511710, Cellular Allowance, and related Standard Benefit commitment items to implement a cell phone allowance and it complies with the Travis County Wireless Policy (Budget Rule #16).
  11. Departments can automatically move funds to implement an interdepartmental transfer relating to a centrally budgeted commitment item or to procure goods or services on behalf of another department.

12. Departments can automatically move funds between departments managed by a single County Executive in accordance with these budget rules.
13. Departments can automatically move funds to correct errors to budget adjustments previously submitted to and approved by Commissioners Court if the Court's intent in approving the transfer is clearly documented and the correction is consistent with that intent.
14. Departments can automatically move funds if Commissioners Court votes to allow the change as an automatic adjustment.
15. Departments can automatically move funds to correct administrative or technical errors.
16. Departments may move funds between centrally budgeted control groups or central commitment items (see Appendix 1) within the same department.
17. Funds budgeted in TNR Emergency Cost Center can be moved back to the General Fund Road and Bridge Cost Center.

In all instances, PBO retains the discretion to place a budget adjustment that meets the criteria to be processed as automatic on the Commissioners Court voting session agenda. Automatic budget adjustments are generally processed in two working days from receipt by PBO to allow for PBO review (24 hours) and County Auditor's Office auditing and posting (24 hours). Budget adjustments may take longer if there are any questions or issues that arise during the review process or if sufficient documentation does not accompany the budget adjustment.

#### **RULE #6: OTHER BUDGET ADJUSTMENTS**

Budget adjustments that are not described in Budget Rule #5 are not considered automatic budget adjustments and must be approved by Commissioners Court. These adjustments generally involve moving funds from one budget control group to another, augmenting a budget with funding from Reserves (including Earmarks), establishing a new budget, or changing the approved capital list.

**Budget adjustments that require Commissioners Court approval must be submitted to the Planning and Budget Office with sufficient documentation by Thursday at 5:00 PM, at least 12 days before the Commissioners Court voting session at which they are to be considered.** Budget adjustments that require County Attorney, County Auditor or Bond Counsel review (such as those related to Certificates of Obligation or Bond funds) should be submitted earlier than 12 days to ensure sufficient time for review before Commissioners Court action.

In emergencies, the County Executive for Planning and Budget or designee may schedule a budget adjustment for a transfer, amendment, or discussion item as an add-on budget adjustment. Add-on budget adjustments can be placed on the agenda no later than 72 hours

before the item is to be considered by the Commissioners Court, or the Friday before the Tuesday the item is to appear on the Commissioners Court's agenda.

Budget adjustments PBO posts for a Commissioners Court voting session require approval by Commissioners Court before they are audited and posted by the County Auditor's Office.

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### **TRANSFER BUDGET ADJUSTMENTS**

Transfers are intra-department budget adjustments that do not meet the criteria for an automatic budget adjustment outlined in Budget Rule #5. If PBO concurs with these items, PBO places them on the Commissioners Court agenda as Transfers. If PBO does not concur or if there are issues that need to be discussed with Commissioners Court, PBO places the budget adjustment on the Commissioners Court agenda as a Discussion item.

Transfer budget adjustments also include modifications to the adopted capital projects and purchases list regardless of the need to move the funds to another account.

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### **AMENDMENT BUDGET ADJUSTMENTS**

Amendments are budget adjustments that move funds from any reserve account to a department expenditure commitment item or between departments.

If PBO concurs with these items, PBO places them on the Commissioners Court agenda as Amendments. If not, or if there are issues that need to be discussed with Commissioners Court, PBO places the budget adjustment on the Commissioners Court agenda as a Discussion item.

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### **DISCUSSION BUDGET ADJUSTMENTS**

Budget adjustments become Discussion Items on the Commissioners Court agenda when PBO determines that the request warrants further consideration. These items could originate as Automatic, Transfer, or Amendment budget adjustments. Typically, these are items with which PBO does not concur.

Discussion items may have any of the following characteristics:

- Appear to be a programmatic change not consistent with Court policy;
- Warrant further consideration due to the department's or County's financial condition;
- Raise issues that may need additional programmatic or policy review before a decision is made; and/or
- Appear to set a precedent that may have long-term or significant impacts on the County.

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**NEW BUDGET ADJUSTMENTS**

A department must request Commissioners Court approval of budget adjustments that establish a new budget for new revenue that is not included in the Adopted Budget. New Budget Adjustments submitted by a department that establish a new revenue and new expenditure budget must also include a completed Revenue Certification Request and Certification Form. The form is available through the SAP HelpDesk/Forms tab under Budget Forms. The new budget established must be budgeted in its own fund or include an Internal Order (I/O) or Work Breakdown Structure (WBS) to ensure that the expenditure budget can be separately identified.

Grants: Commissioners Court approval for a new budget related to a grant is handled through the approval process for the grant contract discussed in Appendix 2.

**Note:** There is one exception to this rule. If the new budget being established is for a multi-year grant and Commissioners Court does not approve the budget through the grant approval process on an annual basis, the establishment of the new budget must be approved by Commissioners Court as part of budget amendments and transfers.

Intergovernmental Contracts: New Budget adjustments establishing a new revenue and new expenditure budget must include as an electronic attachment the date and agenda item number under which Commissioners Court approved the intergovernmental contract.

New Source of Unanticipated Revenue (e.g., Donations): New Budget adjustments establishing a new revenue and new expenditure budget must include as an electronic attachment the date and agenda item number under which Commissioners Court approved the acceptance of the new source of unanticipated revenue (e.g., donation), along with a summary of any restrictions to the expenditures of the revenue. The new budget established must include an (I/O) to ensure that the expenditure budget can be separately identified.

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**OTHER BUDGET ADJUSTMENTS**

Other budget adjustments include the creation of or change in the number of Permanent FTEs or Special Project Worker positions in a department, regardless of the need to move or augment the budget. In addition, other budget adjustments include the movement of positions from any grant fund to the General Fund or Special Funds, even if such a change can be internally funded.

Any other issues related to budget that PBO believes should be considered by the Commissioners Court which do not fall within the automatic, transfer, amendment, discussion, or new categories are placed under this Other Budget Adjustments.

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**DISALLOWED BUDGET ADJUSTMENTS**

Budget adjustments that involve the following types of actions are not allowed.

1. Move funds out of reserve within a fund, excluding debt service funds, except for arbitrage rebate disbursements as established in the exception to Budget Rule #7, unless the Commissioners Court voted to approve the transfer as an automatic budget adjustment.
2. Move budget between funds, excluding debt service funds.
3. Use CAR, Certificates of Obligation, State Highway Bonds or Voter Approved Bond funds (See Rule #7):
  - a. to make purchases or execute projects that have not already been approved by the Commissioners Court, or
  - b. in a manner that is inconsistent with applicable bond covenants or Certificate of Obligation transcripts and the corresponding Official Statements (where applicable).
4. Move funds into or out of CAR fund centers (1xx8xx0001).
5. Move funds out of a budget control group that may have insufficient funding to meet the obligations of the department through the remainder of the fiscal year.
6. Move funds out of a central budget control group or central commitment item not within the same department (see Appendix 1).
7. Move funds into or out of the Wellness Clinic Fund Center in the Employee Health Benefits Fund.
8. Move funds from a Medical Insurance Benefit commitment item (506030) except to another Medical Insurance Benefit commitment item.
9. Move funds from budgeted salary and benefits savings commitment items (504010-504050).
10. Move funds out of “operating transfers” (590000-595999 or 490000-495999) without Commissioners Court approval.
11. Move funds from programs or accounts that have recently received significant additional resources or are recommended to increase significantly in the upcoming fiscal year. Funds may be moved within these programs without Commissioners Court approval, but funds may not be moved from these programs or accounts without Commissioners Court approval.

12. Move funds from the following budget control groups unless specifically allowed by Budget Rule #5:

511460-511480, Utilities  
 511630, Rent-Building & Land  
 511800, External Placement Prisoners/Juveniles  
 514000-514999, Court and Law Enforcement Related Expenditures  
 500010-500020, Salaries-Elected/Appointed Officials  
 500030-500040, Salaries-County Executives  
 500050-500060, Salaries-Regular Employees  
 500090-500100, Salaries-Associate Judges  
 501010-501020, Salaries-POPS  
 502010-502015, Overtime and Extra Hours Paid Over 40  
 503010, Longevity Pay-All Employees  
 503020, Longevity Pay-Prosecutors  
 503030-503060, Law Enforcement Additional Pay  
 503090, Performance Pay  
 506010-506020, 506040-506060, Standard Benefits

#### **RULE #7: UNUSED CAPITAL FUNDS**

Capital project funds, including all CAR accounts funds, may be used only for the purchases approved by the Commissioners Court. In addition, if the capital project funds are proceeds from a debt issuance, they may only be used in accordance with applicable bond covenants, Official Statements, and Commissioners Court transcripts. These also require legal and accounting review coordinated by the Planning and Budget Office.

A department cannot automatically transfer appropriated funds left over after a capital project is completed or a capital asset is purchased to another project or purchase without Commissioners Court approval. In addition, funds cannot be transferred between projects or used to make purchases not specifically approved and itemized during the FY 2018 budget process without approval of Commissioners Court.

PBO periodically reviews CAR accounts and may ask departments to transfer realized savings from completed projects and purchases to the CAR Reserve that can be processed as an automatic budget adjustment.

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#### **EXCEPTION TO RULE #7**

PBO has the authority to process budget transfers from realized capital project savings from completed projects in Capital Acquisition Resources (CAR) accounts. To be treated as an automatic transfer, (1) the amount of savings moving from one completed project to an existing project may not exceed \$15,000 and (2) the amount of savings moving to an existing project from more than one completed project may not exceed \$15,000. Requests to use these savings must include a summary of the approved project/item budget, total expenditures, and total



project/item purchase savings. In all instances PBO retains the discretion to place a budget adjustment meeting the criteria to be processed as automatic on the Commissioners Court voting session agenda.

To comply with arbitrage rebate requirements and make disbursements to the IRS, PBO may transfer unused funds within a Bond fund, including reserves, but must notify the Commissioners Court at its next regular meeting if a transfer is completed.

#### **RULE #8: 1984 BOND FUNDS**

Bond funds which have not been expended after the completion of all of the 1984 Voter Approved Road Capital Improvement Projects, including right-of-way litigation associated with those projects, shall be expended on Road and Bridge Projects in Precinct One.

#### **RULE #9: USE OF PROCEEDS FROM CERTAIN LAND SALES**

Proceeds from the sale or lease of County-owned properties over \$500,000 will be used in a manner that lessens the impact of the proposed Civil and Family Courts Complex. The specific process used to defray the cost will be determined on a case-by-case basis. The County Auditor will certify proceeds into the General Fund and the Planning and Budget Office will establish the expenditure budget in the CAR account with an identifier related to this budget rule. Commissioners Court will use these funds in the manner most financially beneficial to the Travis County taxpayer and within legal parameters. Proceeds from the sale of property as described above will be used to:

- Pay down debt related to the Civil and Family Courts Complex; or
- Cash finance capital acquisition and improvement projects that otherwise would be debt financed.

PBO will make a recommendation to Commissioners Court after consultation with the Auditor's Office, County Attorney's Office, and, if necessary, bond counsel.

#### **RULE #10: ENCUMBRANCES AND PRE-ENCUMBRANCES**

Encumbrances and pre-encumbrances that are no longer needed must be liquidated.

Pre-encumbrances are reservations of funds made with SAP shopping carts. A pre-encumbrance is converted into an encumbrance when a purchase order is created from that shopping cart. Encumbrances are reservations of funds made with purchase orders, funds reservations, or travel commitments and must be covered by an appropriation. The encumbrances are liquidated when the related expense is recognized. Departments are expected to keep track of their encumbrances and keep them timely. Unnecessary encumbrances tie up County resources.

The County Auditor is authorized to automatically liquidate outstanding encumbrances for purchase orders that are deemed “completed” (i.e., all items have been received, invoiced, and payment for the full expenditure has been forwarded to the provider). Travel is considered “completed” once the travel reimbursement request has been received and the expenditure forwarded to the provider or employee as reimbursement.

Departments must review open encumbrances quarterly. Department personnel can generate an open encumbrance report from the SAP financial system. Authorized department personnel should review this encumbrance report, which includes Shopping Carts, Funds Reservations and Purchase Orders, and determine if any encumbrances can legally be unencumbered. Departments must notify the Purchasing Office of any encumbrances needing to be liquidated and submit notification to the County Auditor’s Office that the encumbrances have been reviewed no later than 20 days after the end of the quarter.

Only Type NE (not to exceed contracts), Type FC (for funds certification to begin procurement process and prior to contract award) funds reservations, and Type CP (Capital Projects, a new funds reservation type specifically created for applicable capital projects within debt funds to allow funds to be available sooner in the following fiscal year) funds reservations are eligible to carry forward to the following fiscal year after the Planning and Budget Office review. Type OT (Other) funds reservations do not carry forward to the following fiscal year and are liquidated at the end of the fiscal year.

#### **RULE #11: ENCUMBRANCE RESERVE**

An Encumbrance Reserve is established each year to pay for contractual obligations made in the previous fiscal year for goods and services to be received in the new fiscal year. After the previous fiscal year’s accounting records are closed, the County Auditor applies a portion of the estimated budgeted reserve to pay the expenditures for goods and services ordered in the previous fiscal year but not received by fiscal year end. The remaining amount becomes the actual amount available for the new fiscal year expenditures for contractual obligations incurred during the previous fiscal year. The amount budgeted for this reserve is the maximum, not to exceed amount, estimated at the time the budget is adopted.

PBO approves all encumbrances that will re-appropriate to the new fiscal year as carry forwards in the individual department’s accounts for the purpose and for the vendor to which the contractual obligation and encumbrances were originally applied. The County Auditor will move any funds associated with canceled prior year encumbrances from the department’s budget to the applicable reserve for re-appropriation by the Commissioners Court. If an encumbrance needs to be liquidated to allow a technical correction, such as a modification to the vendor, but will still be used for the same intended purpose, departments may request that the funds not be moved to reserves. This request must be made to PBO prior to the liquidation of funds.

**EXCEPTION TO RULE #11**

Funds budgeted in including Voter Approved and State Highway Bonds and capital debt funds and capital project funds (Funds 4000 and Fund 5000) are excluded from the requirement to transfer liquidations from prior year encumbrances to the applicable reserve. CAR and Certificate of Obligation project funds are included from the requirement to transfer liquidations from prior year encumbrances to the appropriate reserve, provided the project is complete. Grant funds are excluded from the requirement to transfer liquidations from prior year encumbrances to the applicable reserve.

**RULE #12: PRE-ENCUMBRANCE RESERVE**

A Pre-Encumbrance Reserve may be established each year if deemed necessary. Amounts included in this reserve are limited and generally only include resources for those pre-encumbrances (Shopping Carts) that are in the process of converting to a Purchase Order. The Planning and Budget Office must approve any use of these reserve funds. PBO approves all pre-encumbrances that will be re-appropriated to the new fiscal year as budget carry forwards in the budget of the individual department for the specified purpose. The County Auditor will move any funds associated with canceled prior year pre-encumbrances from the department's budget to the applicable reserve for re-appropriation by the Commissioners Court. If a pre-encumbrance needs to be liquidated to allow a technical correction, such as a modification to the vendor, but will still be used for the same intended purpose, departments may request that the funds not be moved to reserves. This request must be made to PBO prior to the liquidation of funds.

Only shopping carts with extraordinary documented circumstances that support the future conversion to a purchase order carry forward to the next fiscal year. Any pre-encumbrances that are not approved to carry forward to the new fiscal year are rejected back to the department and the funds are unencumbered and transferred to the Allocated Reserve.

**RULE #13: PRINTING/MAILING RESTRICTIONS**

The Travis County Reprographics Service Center (TCRSC) must keep one file copy of all documents printed and indicate the number of copies made. TCRSC resources cannot be used to print more than 500 copies a month of the same letter, newsletter or notice unless the additional copies are: (1) required by law; or (2) specifically approved by the Commissioners Court.

The TCRSC may only print official documents of Travis County government or those authorized by the Commissioners Court. Departments placing printing orders must affirm on the work order that the materials ordered are for official Travis County business. Projects shall be printed as 2-sided unless 1-sided is specified and the department provides a reason.

Per Travis County Code, Chapter 46, requests for in-kind printing must be made by a sponsoring County Executive or elected/appointed official to the Director of Communications and Records Services (CARS) or the appropriate designee. The Director of CARS may reject the print request

based on internal county print needs and workload. The sponsoring department must transfer funding for the in-kind print request to the Print Shop. In addition, if Commissioners Court approval is needed, the sponsoring department must secure Commissioners Court approval at least two weeks prior to the print request completion deadline.

#### **RULE #14: TRAVEL**

Travis County only pays for travel that is necessary and related to official Travis County business and incurred by County employees, officials, and other authorized persons.

The County Auditor is responsible for managing the travel reimbursement process. All travelers must follow the County Auditor's Travel Policy, located on the County intranet, Travis Central, under the *Resources* page. This Policy ensures the County meets the IRS requirements for an *accountable plan*.

Employees must obtain department approval for their travel before expenses are incurred. Travel that is not encumbered prior to the expense being incurred may require Commissioners Court approval.

Travis County may pay travel vendors directly or reimburse County employees, officials and other authorized persons who have traveled for County business.

Employees are responsible for any costs associated with failing to cancel travel arrangements in a timely manner. Exceptions are granted on an individual basis for reasons such as illness or emergency.

Certain grants limit the amount and type of reimbursable travel expenditures. Travelers must work with the County Auditor's Grant Analyst to verify that any proposed travel is in accordance with the grant agreement before travel begins.

Any requests to travel outside the continental United States require Commissioners Court approval. Travel relating to criminal extradition, investigation, prosecutions, or similar situations is exempted from this rule.

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#### **REIMBURSEMENT RATES**

Reimbursement rates follow IRS standard rates effective at the time of travel.

Meals are reimbursed using the US General Services Administration (GSA) domestic per diem rates, which vary by the travel destination. Reimbursement for actual meal expenses, with receipts, is \$60 a day plus 20% gratuity.

The County Auditor is responsible for managing the travel reimbursement process. All travelers must follow the County Auditor's Travel Policy, located on the County intranet, Travis Central,

under the *Resources* page. This Policy ensures the County meets the IRS requirements for an *accountable plan*.

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**EXPENSES NOT ELIGIBLE FOR REIMBURSEMENT**

Expenses not eligible for reimbursement include:

1. Extracurricular activities such as golf, tennis, entertainment, movies, tours, sports events, or non-business events along with any related costs for such extracurricular activities (e.g., transportation to an extracurricular activity).
2. First class travel.
3. Items for which a detailed receipt is not available (e.g., hotel mini bar items).
4. Alcoholic beverages.
5. Fines or penalties for violation of the law (e.g., parking tickets, speeding tickets).
6. Expenses related to a traveling companion (e.g., spouse).
7. Mileage for County owned vehicles.
8. Personal expenses.
9. Complimentary expenses (i.e., an expense paid for, or provided by, an organization or entity outside the County, by virtue of the traveler's business activities or employment).
10. Meals and lodging when the traveler was within the Austin-Round Rock Metropolitan Statistical Area (MSA) overnight unless the circumstances fall within the safe harbor rule established by the IRS and the employee meets the eight (8) criteria established by Commissioners Court for exception to the normal rules of travel within the MSA. The eight criteria are:
  - a. The travel is necessary and related to official Travis County business.
  - b. The lodging is necessary for the individual to participate fully in or be available for a bona fide business meeting, conference, training activity, or other business function.
  - c. The lodging is for at least one night and no more than four nights.
  - d. The lodging is not extravagant.
  - e. The per-night lodging cost is less than \$200 (exclusive of taxes).
  - f. The traveler submits a memo signed by the traveler and supervisor to the Auditor's Office describing how criterion b is met, and further attesting that all other criteria are met.
  - g. The travel is outside of Travis County. Travel to municipalities that straddle the Travis County line is considered to be travel within Travis County.
  - h. The department has sufficient existing travel budget to pay for the lodging and meals and the travel will not result in a post-travel request for additional funding.

Departments may present requests for travel under item 10 above to Commissioners Court for action if the County Auditor and the requesting department disagree on whether the travel is eligible for reimbursement.

**OTHER SPECIAL SITUATIONS**

Departments must work with the County Auditor's Office when making travel arrangements where alternate transportation mode, accommodations, or schedule are proposed.

Reimbursement of food and beverages for a group are allowed in certain instances when County employees are deployed to perform emergency or public safety duties. In addition, when a disaster has been declared in Travis County, the Emergency Operations Center has been activated, or Travis County has received a request for assistance or mutual aid due to a disaster in another area, the County Executive of Emergency Services may authorize the housing, lodging, provision of fuel, billeting, and other costs associated with keeping essential public safety personnel able to meet the emergency response needs of the County. This rule remains in effect while any of the three above conditions are active.

**RULE #15: RECRUITING AND HIRING FOR HIGH-LEVEL POSITIONS**

The Commissioners Court may approve the use of County funds to pay for travel arrangements, food, and non-alcoholic beverages to entertain applicants when recruiting nationally for top-level positions. Commissioners Court must approve this use of County funds before travel for a job applicant to be reimbursed. The job applicant is reimbursed for the actual expense incurred not to exceed the rates used for County personnel. The County does not use per diem rates for non-County employees. Meals may only be reimbursed up to \$60 per day plus 20% gratuity if receipts are submitted.

If the job applicant is hired, moving expenses and employment agency fees may also be paid for these positions if approved in advance by the Commissioners Court and receipts are submitted. Departments must notify Payroll before any expenses are paid. To be non-taxable, reimbursement requests must be submitted to the County Auditor with receipts no later than 60 days after the expenses are incurred. If reimbursement requests are submitted over 60 days after the expenses were incurred, the amount of the reimbursement must be reported to the IRS as income for the job applicant.

Due to the routine yearly nature of the recruiting and hiring process, Medical Examiner Fellowship candidates may have their internally funded and staff reviewed travel expenses reimbursed for interviews without prior Commissioner Court approval.

**RULE #16: WIRELESS POLICY**

Departments must comply with Travis County Code, [Chapter 39, Wireless Communications Policy](#).

**RULE #17: GRANTS**

Applications and contracts for grants must be submitted in accordance with the rules in Appendix 2. Grants from public or private sources received during the fiscal year are budgeted by the Commissioners Court upon certification of the revenue by the County Auditor.

**RULE #18: VEHICLE TAKE-HOME POLICY**

County departments must comply with Travis County Code, [Chapter 40, Use of County-Owned Passenger Vehicles While Off-Duty](#).

**RULE #19: TRAVEL OUT-OF-STATE WITH A COUNTY-OWNED VEHICLE**

Out-of-state travel with a County-owned vehicle must meet all travel policies and the department must benefit from the use of a County-owned vehicle. The use of a County vehicle for out-of-state travel does not need to be placed on a Commissioners Court agenda if:

1. the travel is to a contiguous state (New Mexico, Oklahoma, Arkansas, and Louisiana),
2. the requesting department informs Transportation and Natural Resources of the proposed travel and the Fleet Manager concurs that the vehicle is appropriately maintained for the trip,
3. the requesting department informs the County Risk Manager of the proposed travel and the Risk Manager concurs that the vehicle is appropriately insured for the trip, and
4. one or more of the following also applies:
  - a. the primary purpose of the travel requires the transportation of service animals (e.g., K-9 units).
  - b. the primary purpose of the travel requires the transportation of large amounts of equipment or gear.
  - c. the primary purpose of the travel requires the transportation of more than one employee and the department shows that the County costs are reduced by taking a County vehicle as a result of a cost-benefit analysis that takes into consideration the cost of the vehicle fuel, additional employee time spent in travel, and any additional lodging cost.

A department requesting to travel out-of-state with a County-owned vehicle must inform the Planning and Budget Office, the Fleet Manager, and the Risk Manager of the planned travel in writing prior to the travel. If there is a disagreement between the requesting department and PBO, the Fleet Manager or Risk Manager, PBO will place the request on the Commissioners Court agenda for consideration. A requesting department must submit sufficient documentation, including responses from the Fleet and Risk managers, to PBO by Thursday at 5:00 PM, at least 12 days before a Commissioners Court voting session that occurs before the travel departure date.

The requesting department must transfer the appropriate budget to TNR Fleet Management for the actual fuel and maintenance costs within 30 days of trip completion.

#### **RULE #20: COUNTY AUDITOR'S BUDGET ADJUSTMENT AUTHORITY**

The County Auditor has the authority to adjust budgets without prior approval from the department under the following circumstances. Such adjustments are included on the weekly consent motion submitted to Commissioners Court.

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#### **NEGATIVE PERSONNEL AND BENEFITS BALANCES**

For expenditures incurred during the last two pay periods of the fiscal year, the County Auditor may transfer funds automatically to cover projected shortages in salary and benefits budget control groups. The County Auditor may transfer:

1. projected surplus salary and benefit funds within a department or among departments;  
or
2. funds from the General Fund reserve, Special Revenue Fund reserves, Capital Projects reserves, or Internal Service Fund reserve, whichever is appropriate.

The County Auditor must present a list of these adjustments to the Planning and Budget Office. These adjustments occur after the end of the fiscal year in preparation for final closing. PBO will present these adjustments to Commissioners Court for ratification.

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#### **ADJUSTMENTS FOR INVOICE DEFICITS OF \$20 OR LESS**

To avoid invoice-processing delays, the County Auditor is authorized to transfer funds automatically throughout the fiscal year to cover an invoice amount that exceeds the remaining budget control group appropriation by \$20 or less. These funds are transferred from within the budget of the department incurring the invoice from any operating expenditure commitment item with sufficient unencumbered funds. In the case of Grants, the County Auditor's Grant Financial Analyst must approve these automatic transfers.

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#### **PAYMENT OF INTEREST**

The County Auditor is authorized to transfer funds automatically within a department's budget throughout the fiscal year to cover the interest cost payable on overdue invoices to comply with Texas Government Code, chapter 2251. These funds are transferred from within the budget of the department incurring the interest from any expenditure budget control group with sufficient unencumbered funds. In the case of Grants, Bond funds, and other funds that do not allow interest payments, the interest is charged to the general fund budget of the department.



**RULE #21: AUTHORIZATION FOR REIMBURSED AGREEMENTS IN FUND 5001**

All expenditures for reimbursable agreements within Fund 5001 that have been approved by Commissioners Court and for which the County Auditor has certified revenue are authorized until resources from the funding entity are available for reimbursement. Some approved agreements budgeted in Fund 5001 (Contractual Capital Projects) by the County require expenditure of County funds until those expenditures are reimbursed by the funding entity. Departments should request an advance payment rather than agree to a reimbursement arrangement whenever possible. If the total of expenditures and encumbrances of the fund result in a deficit fund balance, the department is required to request a transfer into the fund from other department resources.

**RULE #22: REIMBURSEMENT REQUESTS AND TAXABLE INCOME DETERMINATION**

Reimbursement requests for business-related expenditures must be submitted to the County Auditor's Office in a form and format prescribed by the Auditor's Office. Requests must include the supporting documentation appropriate to the type of expenditure. If the reimbursement request is submitted more than 60 days from the date of incurring the expense or payment of the expense, the reimbursement is reported as taxable income for the County employee, per Travis County's Accountable Plan.

Salaries of elected officials are set in compliance with notice and hearing requirements in the Local Government Code before the budget is adopted. For an elected official, a reimbursement that becomes taxable income is not allowed to be paid because Texas law does not allow midyear increases in an elected official's salary.

For appointed officials whose salaries are set through an Order of their authorizing board, a reimbursement that becomes taxable income may only be paid if it complies with the Order.

**RULE #23: BUSINESS-RELATED REIMBURSEMENTS FROM DISCRETIONARY FUNDS**

Travel-related expenditures and other costs paid from discretionary funds that departments expect to be reimbursed from General Fund and/or Other Funds require compliance with Budget Rules and encumbrance of the expenditures before travel starts or costs are incurred. To qualify for General Fund and/or Other Fund reimbursement, departments that choose to pay for items initially out of Discretionary Funds are required to:

1. Encumber expenditures in the General Fund/Other Funds in compliance with Budget Rules prior to incurring the expense. This applies to all purchases including travel related expenditures and Advanced Payments. Any Travel Advances to employees must adhere to procedures established in the Travis County Travel Policy.
2. Comply with purchasing statutes and obtain written approval from the Purchasing Agent prior to making the purchase.

3. Provide detailed receipts and proof of payment from the Discretionary fund submitted with the reimbursement request.

Reimbursements from General Fund and/or Other Funds are disbursed after the expense has been incurred (purchase or travel), the discretionary fund has paid the expenditure, and compliance with the budget rules/purchasing policies is verified.

## APPENDICES

### APPENDIX #1: CENTRAL ACCOUNTS

Centrally Budgeted Accounts are set up for expenditures that are budgeted in one support department instead of being allocated to each user department. The following departments/fund centers/commitment items are generally centrally budgeted in SAP but are included for illustrative purposes only. The Planning and Budget Office budget analysts can assist departments with questions.

1110050001 – HRMD Risk Management Ergonomic Improvements

510210 – Office Furniture

511530 – Building Repairs and Maintenance

511120 – Other Medical Services

1120020001 – Information Technology Systems

511550 – Hardware/Software Maintenance

511640 - Rent- EDP Equipment/Software

1120050001 – Information Technology Systems

511630 – Rent/Rent – Land & Buildings

511740 – Communication - Trunk Lines

1150010001 – Purchasing

511680 – Advertising/Public Notification Services

1470010001 – Emergency Services/Communications

511570 – Radios/TV Communication Repairs & Maintenance

1490350001/1490430145 – Transportation and Natural Resources/County Fleet Maintenance

1570020001 – Communications and Records Services

510200 – Other Equipment (paper)

511650 – Rent Office Equipment (copier rental and extra copies)

1570080001 – Communications and Records Services

511730 – Postal/Freight Services Out (postage)

1570100001 – Communications and Records Services

511900 – Other Services (offsite storage)

190xxxxxxx – Centralized Computer Services

191xxxxxxx – Centralized Utilities

191xxxxxxx – Rent-Building & Land

**CONTACT LIST FOR CENTRALLY BUDGETED ACCOUNTS**

<b>Type of Expenditure</b>	<b>Department</b>	<b>Contact #</b>
Ergonomic Improvements	HRMD	854-9165
Communications Trunk & Computer Repairs	ITS	854-9175
Radio Repairs	ES	854-4785
Utilities, Rent, and Building Repairs	Facilities Mgmt.	854-9661
Public Notice Advertising	Purchasing	854-9700
Vehicle Fuel or Repairs	TNR	854-9383
Paper General Fund Law Library Services Printing Television Services Records Storage Records Management Consulting Imaging Services Postage	CARS	854-9575

## APPENDIX #2: GRANTS

In an effort to better coordinate the grant-seeking activities of the County and track the outstanding commitments to provide County matching funds, the Planning and Budget Office, the County Attorney's Office, and the County Auditor's Office must review grant applications, contracts, permissions to continue, and other related items before a grant is placed on the agenda for Commissioners Court approval. Please note that any grant-related item that requires Commissioners Court approval must be coordinated through PBO and comply with the following grant rules.

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### GRANT SUBMISSIONS FOR COMMISSIONERS COURT CONSIDERATION

All grant submissions for Commissioners Court consideration must be received by PBO, the County Auditor's Office, and County Attorney's Office in electronic format (pdf) by **Tuesday at 5:00 PM**, 14 days prior to the Commissioners Court meeting at which the department wishes the grant to be included on the agenda.

All grant submissions must include the following items:

- A completed grant summary sheet in an electronic form that may be edited. (The summary form is available on Travis Central at <http://traviscentral/resources/budget/2018>, or from the appropriate Budget Analyst.)
- The grant application or contract documents and all supporting forms and documents combined into a single PDF (except for the grant summary sheet referenced above, which should be separate) in the order they should appear in the backup.
- All terms, conditions, and instructions from the granting entity.

If the grant-related item does not require signatures by the Commissioners Court or County Judge, hard copies of the backup are not needed. Documents that require signatures from Commissioners Court or the County Judge and require submission to the grantor in hard copy should be submitted in hard copy to PBO on the same day the documents are submitted electronically. Three single-sided hard copies of these documents are needed, and they should be marked with flags to indicate where signatures are needed.

Changes cannot be made to the item after it has been approved by the Commissioners Court, with the exception of minor typographical or scrivener's corrections in non-contract documents.

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### REVIEW OF GRANT ITEMS

1. The County Auditor's Office reviews the application for fiscal requirements.
2. The County Attorney reviews it for legal requirements.
3. The Planning and Budget Office reviews the item, including the stated performance measures, for programmatic and long-term budgetary impacts.

PBO places all grant submissions on the Commissioners Court agenda for consideration and approval once the County Auditor and County Attorney's Office agree that the submission is complete.

A Grant Master Data Request Form (GMDR) must be submitted to the Auditor's Office through SAP when a grant contract is awarded. Departments are encouraged to submit a GMDR with every grant application to assist the Auditor's Office in tracking all grant applications. The GMDR should not be included in the PDF noted above, as it is not a part of the grants backup packet for Commissioners Court. The GMDR can be found on <https://tcsapinternal.travis.local/irj/portal>. Departments should consult with Auditor's Office Grant Analysts if help is needed.

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#### SUPPORT DEPARTMENTS INVOLVED WITH THE GRANT PROCESS

- **Purchasing:** Grant purchases are not exempt from County purchasing laws. Departments must coordinate with the Purchasing Office when procuring either services or commodities using grant funds. In addition to County purchasing laws, purchases must comply with all applicable federal or state laws and contractual restrictions required in the grant. Purchase of items with a unit cost exceeding \$5,000 must be capitalized. This applies to any items located on County property for which the County is liable, regardless of the source of funding.
- **Human Resources:** All positions requested as part of a grant **must** be identified using the existing job titles. If a proposed grant position does not exist within the existing job titles contact Human Resources early in the process so a classification, with pay grade, can be developed for the new position.
- **Facilities Management:** If the grant includes new FTEs, contact Facilities Management to ensure that there is sufficient space for the additional personnel. If space is not available, Facilities Management develops an estimate of the cost necessary to accommodate the additional personnel.
- **ITS:** ITS develops the costs necessary to accommodate the technology needs of additional personnel. Also, if the request has a significant technology cost, ITS should be contacted to develop costs to accommodate the grant needs. These needs may not be obvious; for example, a grant to purchase digital video equipment requires significant additional electronic storage, which must be accommodated.
- **County Clerk's Office:** The County Clerk serves as the Clerk of the Commissioners Court. With many granting entities transitioning to an electronic process for managing their grant programs, the certified minutes of the Commissioners Court vote on the grant agenda item (including the grant backup) serves as the official record of the Court's action on the grant item (including a grant contract). If any signature or other action is needed after the Commissioners Court's approval of a grant item, the requesting department must submit a copy of the signed or otherwise changed

document to the Clerk's Office. Only minor typographical or scrivener's corrections may be made to non-contract documents without additional Commissioners Court approval.

Please contact PBO if there are any questions about which departments should be contacted. Departments are strongly encouraged to contact support departments early in the development of a new grant application to discuss the application and potential issues.

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## PERMISSIONS TO CONTINUE

A Permission to Continue (PTC) is a request to continue a grant-funded program until a contract to renew the existing program can be fully executed. If a contract has not been signed prior to the effective end date of the grant and grant employees are requested to continue on the payroll, departments must submit a PTC request. PTC applies only to the renewal of grants that have been received in previous years, and for which verbal assurance of continuation from the grantor has been received. Permissions to Continue:

- Require a grant summary sheet and a memo from the department, submitted to PBO and the County Auditor;
- Are allowed for up to three months;
- Are for personnel costs or critical operating costs such as direct service delivery costs;
- Must be for personnel or critical operating costs that qualify for reimbursement under the delayed grant; and
- Must be approved by Commissioners Court prior to the end of the existing grant, generally at least two weeks prior to the grant's end date.

A budget adjustment related to a Commissioners Court-approved Permission to Continue is processed as an automatic budget adjustment, unless PBO determines that it merits further Commissioners Court review. For PTCs that cross fiscal years, the budget adjustment establishing the funding amount must equal the approved budget listed on the grant summary sheet. Departments should list the portions from each fiscal year separately on the PTC section of the grant summary sheet.

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## GRANT MODIFICATION APPROVAL

Changes to dates, amounts or other minor modifications that require Commissioners Court approval (signature) follow the same procedure as original grant contract approval.

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## PERFORMANCE MEASURES

All grants should have performance measures, including relevant outcome measures. This includes a narrative description of the outcome impact to the program. This information is stated on the grant summary sheet.

These measures should reflect the current activity of the department in the area where grant assistance is requested and the expected impact of the grant on the department's activities. If the grant is for a new program, performance measures should be supplied for the new program. If the grant is a renewal of an existing grant, departments should show the actual performance of the last complete grant cycle, the projected performance of the current grant and the projected performance of the current grant proposal.

Departments are expected to report performance measures and update information annually during the contract term.

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#### **GRANT RESPONSIBILITY**

Grants that involve multiple County departments need a single person to be responsible for the daily administration and management of the grant. Contact information for that person must be noted in the grant summary sheet.

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#### **DIRECT COST OF ACCOUNTING AND AUDIT**

Contact the County Auditor for assistance in estimating these costs. Include the estimate in the grant application if the costs are reimbursable. Departments should seek reimbursement for direct accounting and audit costs when applicable.

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#### **INDIRECT COSTS**

The Commissioners Court has adopted an indirect cost plan that includes an indirect cost rate for each department. All grant applications should request some indirect cost amount as part of any grant application, up to the rate included in the plan. The requirement to include an indirect cost rate as part of an application may be waived annually if:

- The total amount requested, without including indirect costs is less than \$50,000.
- If a department can provide evidence that including an indirect cost rate will result in rejection of a grant application.

See Appendix #3, item K, for the approved indirect cost rate for most departments as of September 12, 2017. This information is updated during the year and PBO notifies the departments of any changes. If your department is not listed in the Appendix, please contact your PBO Analyst.

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#### **OUTSTANDING GRANT APPLICATIONS**

PBO maintains a summary of outstanding grant applications and matching fund commitments. This summary is submitted to Commissioners Court every week as part of the regular grant agenda item. Departments that are notified of the denial of a grant application should inform



PBO so that the outstanding grant application summary reflects only pending County commitments.

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## REVENUE CERTIFICATION AND BUDGET CREATION

Once the contract has been signed by all parties, the department must:

- Forward the originals of the signed contract to the County Clerk and the grantor.
- Submit a copy of the fully-executed contract to the County Attorney's Office, the County Auditor's Office, and the Purchasing Office.

The County Auditor certifies revenue upon receipt of the fully executed contract and a GMDR. The GMDR can be found on <https://tcsapinternal.travis.local/irj/portal>. Departments should consult with Auditor's Office Grant Analysts if help is needed.

New grant budgets are processed as automatic budget adjustments after Commissioners Court approves the contract and the grant budget and the County Auditor certifies the revenue. For documentation purposes, a copy of the revenue certification memo from the County Auditor should be attached to the budget adjustment.

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## BUDGET ADJUSTMENTS

- All budget adjustments must comply with the grantor's requirements.
- Any budget adjustments requiring prior grantor approval are not processed until that approval is received.
- If a grantor de-obligates funding or a portion of funding before the end of the grant, a budget adjustment must immediately be sent to PBO reducing each applicable revenue and expenditure commitment item.
- If changes are required to be approved by Commissioners Court, the change must also follow the same procedure as grant modifications. For example, if new budget is being established for a multi-year grant and Commissioners Court does not approve the budget through the grant approval process on an annual basis, the establishment of the new budget must be approved by Commissioners Court as part of budget amendments and transfers.
- Budget is not transferred from a grant to another department for purchase of any items, including ITS for software licenses and phone lines. Expenses are reclassified against the grant for applicable expenditures with the proper supporting documents.
- Budget adjustment types "Supplement" and "Return" should include documentation regarding the nature of the requested action and the date, if any, when Commissioners Court approved the grant change.

PBO also has the discretion to place a budget adjustment that would otherwise be automatic on the Commissioners Court agenda for approval.

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**PERSONNEL ACTIONS IN GRANTS**

Unless otherwise specified, departments are expected to absorb the cost of personnel changes within the grant.

Departments with grant positions should confirm with the County Auditor's Grant Personnel that grant resources are available for the starting salaries and salary adjustments for grant positions. This confirmation should be noted as part of the personnel action in SAP.

If there is insufficient budget in a grant to support the continued funding of position(s) and there is no other flexibility available in the grant budget, the department may not move the position(s) from the grant fund to the General Fund or other Special Fund without prior consultation with PBO and approval by the Commissioners Court. This applies even if the department has sufficient internal resources in the General Fund or other Special Fund to accommodate such a move.

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**AUTHORIZATION FOR REIMBURSED GRANTS**

Many of the grants received by the County require expenditures of County funds until those expenditures are accepted and reimbursed by the grantor.

- Expenditures funded from grant funds that are not allowed under the General Fund require a written letter of approval/authorization from the grantor.
- All expenditures for reimbursable grants that have been approved by the Commissioners Court and for which revenue has been certified by the County Auditor are authorized until grant funds are available for reimbursement. Departments should request an advance payment rather than agree to a reimbursement arrangement whenever possible.

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**VEHICLES AND OTHER EQUIPMENT FUNDED THROUGH GRANT FUNDS****Vehicles Funded through Grant Funds**

If a department plans to purchase a vehicle using grant funds, all the associated costs for the vehicle, such as fuel and maintenance, need to be covered by the grant. If the grant does not cover these costs, the department should allocate internal non-grant resources to TNR Fleet Services to fund the fuel and maintenance and any other applicable cost.

Any additional funding requests for fuel and maintenance should be coordinated with the approval of the grantor.

Vehicles purchased with grant funds are not automatically added to the County's vehicle fleet. The department must specifically request that the vehicle be added to the fleet as part of its annual budget submission and include sufficient justification for the request.

### Computer Equipment Funded through Grant Funds

Computer and related IT equipment (desktop computers, laptops, mobile data computers) purchased with grant funds are not automatically eligible for replacement under the County's computer replacement policy. The department must specifically request that the equipment be added to the replacement list as part of its annual budget submission and include sufficient justification for the request.

### Software Licenses and Phone Lines

If a department plans to charge software licenses or telephone lines to a grant, these charges must be supported by independent, third party invoices which clearly indicate the purchase and usage during the grant period. Internal documentation from the ITS department is not accepted.

If the proper documentation cannot be produced to support these costs, the department should allocate non-grant resources to ITS to fund the software licenses and phone lines. Any additional funding requests for software licenses and phone lines should be coordinated with the approval of the grantor.

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### ONLINE MANAGEMENT OF GRANTS

If a grantor utilizes an online system for approvals or modifications to grants, PBO is authorized to act on behalf of the authorized official for approving or modifying grants in all of the following circumstances:

- The grant authorized official is a member of the Commissioners Court;
- The grant contract/application has been approved by Commissioners Court;
- The change does not significantly change the scope of service of the grant from what was approved by Commissioners Court.

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### GRANT CLOSE-OUT

The Auditor's Office frequently is required to enter the final grant close-out documents. The Auditor's Office is authorized to submit documents to the grantor, including final Financial Status Reports, which results in the de-obligation of the remaining funds in a grant.

Any items PBO determines warrant further consideration are placed on the Commissioners Court agenda for approval.

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**RATIFICATION**

In the rare instance when Commissioners Court action on a grant item cannot be taken within a critical legal deadline, the Commissioners Court allows PBO, the County Auditor's Office, and the County Attorney's Office to work with the department to take a professionally and legally prudent action to meet the deadline with the Commissioners Court ratifying the action as soon as possible after the fact.



TRAVIS COUNTY  
 FY 2018 GRANT SUMMARY SHEET

Contract #:   
 SAP #:

Check One:	Application Approval: <input type="checkbox"/>	Permission to Continue: <input type="checkbox"/>
	Contract Approval: <input type="checkbox"/>	Status Report: <input type="checkbox"/>
Check One:	Original: <input type="checkbox"/>	Amendment: <input type="checkbox"/>
Check One:	New Grant: <input type="checkbox"/>	Continuation Grant: <input type="checkbox"/>
Department/Division:	<input type="text"/>	
Contact Person/Title:	<input type="text"/>	
Phone Number:	<input type="text"/>	

Grant Title:	<input type="text"/>		
Grant Period:	From: <input type="text"/>	To: <input type="text"/>	
Fund Source:	Federal: <input type="checkbox"/>	State: <input type="checkbox"/>	Local: <input type="checkbox"/>
Grantor:	<input type="text"/>		
Will County provide grant funds to a sub-recipient?	Yes: <input type="checkbox"/>	No: <input type="checkbox"/>	
Are the grant funds pass-through from another agency? If yes, list originating agency below.	Yes: <input type="checkbox"/>	No: <input type="checkbox"/>	
Originating Grantor:	<input type="text"/>		

Budget Categories	Grant Funds	County Cost Share	Budgeted County Contribution #519880 (Cash Match)	In-Kind	TOTAL
Personnel:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Operating:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Equipment:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Indirect Costs:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Totals:	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
FTEs:	0.00	0.00	0.00	0.00	0.00

Program Income (\$/Des):	\$ 0.00	<input type="text"/>
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Permission to Continue Request - One Line Per Fiscal Year					
Funding Source (Cost Center)	Personnel Cost	Operating Cost	Estimated Total	Filled FTE	PTC Expiration Date
<input type="text"/>	\$ 0.00	\$ 0.00	\$ 0.00	0.00	<input type="text"/>
<input type="text"/>	\$ 0.00	\$ 0.00	\$ 0.00	0.00	<input type="text"/>
Totals:	\$ 0.00	\$ 0.00	\$ 0.00		

Department	Review	Staff Initials	Comments
County Auditor	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
County Attorney	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>

Grant Summary Sheet v 2.3

Performance Measures					
#	Measure	Actual	Projected	Projected	Projected
		FY 16 Measure	FY 17 Measure	FY 18 Measure	FY 19 Measure
+ - Applicable Departmental Measures					
1.					
2.					
3.					
+ - Measures for the Grant					
1.					
	Outcome Impact Description				
2.					
	Outcome Impact Description				
3.					
	Outcome Impact Description				

PBO Recommendation:

1. Brief Narrative - Summary of Grant: What is the goal of the program? How does the grant fit into the current activities of the department? Is the grant starting a new program, or is it enhancing an existing one?

2. Departmental Resource Commitment: What are the long term County funding requirements of the grant?

3. County Commitment to the Grant: Is a county match required? If so, how does the department propose to fund the grant match? Please explain.

4. Does the grant program have an indirect cost allocation, in accordance with the grant rules? If not, please explain why not.

5. County Commitment to the Program Upon Termination of the Grant: Will the program end upon termination of the grant funding: Yes or No? If No, what is the proposed funding mechanism: (1) Request additional funding or (2) Use departmental resources. If (2), provide details about what internal resources are to be provided and what other programs will be discontinued as a result.

6. If this is a new program, please provide information why the County should expand into this area.

7. Please explain how this program will affect your current operations. Please tie the performance measures for this program back to the critical performance measures for your department or office.

**APPENDIX #3: ADDITIONAL GUIDANCE****A. TAX REFUNDS**

The County Auditor automatically debits contra-revenue commitment items (General Fund and Debt Service) to refund current and prior year tax appeals of appraised values. Interest refunds for prior year taxes are paid from a budgeted commitment item in General Administration.

The Tax Assessor Collector calculates the expenditure requirements for tax refunds.

**B. CONTINGENT LIABILITIES**

The County Auditor has the authority to record contingent liabilities in accordance with Generally Accepted Accounting Principles to accurately reflect the financial position of the County. The Commissioners Court, County Attorney, Risk Manager, and other elected or appointed officials should notify the County Auditor in a timely manner of any potential contingent liabilities affecting any of the County funds on the County's financial records. The County Auditor notifies the Commissioners Court, the County Attorney and, where applicable, the Risk Manager, of significant contingent liabilities that are recorded on the County's financial records.

**C. INTERFUND TRANSFERS**

Interfund transfers are movements of money between budgetary funds. Those that are adopted in the budget process are summarized in the Budget Recapitulation as "Other Financing Sources." The transfers are subject to the following rules:

- The County Auditor may make "transfers in" to the funds controlled by Commissioners Court from non-budgetary government funds that are at the discretion of elected officials, the Corporations' Boards of Directors, or the State of Texas (i.e., CAPSO, DAPSO, CSCD, etc.) as directed by the appropriate official.
- The County Auditor may only make "transfers out" of funds if approved by Commissioners Court (budgetary funds), with the exception of debt service funds, or approved by the responsible official (non-budgetary discretionary funds).
- The County Auditor transfers monies to the Special Funds for the full budgeted amount at the beginning of the fiscal year, unless otherwise specifically notified by PBO. If a calculation of the transfer must be made during the fiscal year, PBO performs the calculation and provides the County Auditor the amount to be transferred.
- The transfer is limited to funds available in the transferring fund. If funds are not available in the transferring fund, a transfer is made only up to the amount of available funds. If the receiving fund is at a deficit, the County Auditor, after review and approval by PBO, is authorized to transfer in a sufficient amount to cover the deficit up to the budgeted amount.



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**D. JURY SEQUESTRATION IN CRIMINAL CASES**

If a jury is sequestered, the County Treasurer and County Auditor are authorized to advance the cost of sequestering in the amount ordered by the sequestering Judge to secure lodging. The amount expended for food and lodging shall follow the guidelines approved by Commissioners Court covering travel reimbursement for county employees. The need for jury sequestration may occur after the normal business hours of the county and without sufficient time to call an emergency session of the Commissioners Court. The normal procedures for claims processing may be adjusted accordingly.

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**E. PERFORMANCE BASED PAY AND EMPLOYEE RECOGNITION**

The Performance Based Pay (PBP) system is a mechanism for providing financial compensation for outstanding performance, experience and achievement. Departments award PBP consistent with the rules established by the Commissioners Court.

If a department has funds in an employee recognition commitment item, the recognition expense is not to exceed \$100 per employee. The recognition expense should be limited to the cost of a plaque including engraving, lapel pins or other token of recognition. Food, refreshments, decorations, entertainment or other expenses associated with a ceremony, reception or dinner are not allowable expenses.

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**F. FOOD AND BEVERAGE**

In most circumstances, departments may not expend County funds to provide food and beverages at meetings, training for County staff, retreats or training provided on County property. This does not apply if the expense is grant allowable or otherwise allowed under these budget rules.

If the County is utilizing volunteers (non-County employees) for a governmental purpose and the event is outside of normal working hours and is expected to last more than two hours, a department may purchase food and beverages for the volunteers totaling no more than \$300 per event. Any purchase of food should be approved by the department head and utilize existing resources within the department.

Any other purchase of food and beverages must be approved by Commissioners Court. Commissioners Court and only for the purchase of food for non-county employees.

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**G. COMPUTER SOFTWARE TRAINING**

All computer software training for Windows and Microsoft Office products is performed by ITS. No other department is authorized to solicit services for this training unless training sessions are not provided by ITS within 60 days. No payment for this training is made by the County Auditor without an accompanying written authorization from ITS.

**H. PURCHASE OF CLOTHING MAY BE A TAXABLE BENEFIT**

In general, the IRS requires that clothing purchased for an employee is a considered as part of their wages unless the clothing is specifically required as a condition of employment and are not worn or adaptable to general usage as ordinary clothing.

Before purchasing clothing, particularly if it is a new or not common event, please consult the County Auditor’s Office to ensure the taxable status can be determined before proceeding.

**J. COUNTY BENEFITS**

Fringe benefits of departments are budgeted based on the calculated costs of each benefit. The current benefit calculation rates as of October 1, 2017, are shown below.

<b>Base Salary</b>	
FICA OASDI (506010)	Base Salary (up to \$127,200) x 0.062
FICA Medicare (506020)	Base Salary x 0.0145
Medical Insurance (506030)	Months on Payroll x \$980
Life Insurance (506040)	Months on Payroll x \$8.25
Retirement (506050)	Base Salary x 0.1491 (effective January 1, 2018)
Workers Compensation Insurance (506060)	Base Salary x “WCI Factor” shown below

<b>Job Description</b>	<b>"WCI Factor"</b>
PRINTING	0.0124
INSULATION WORK & DRIVERS	0.0367
ROAD EMPLOYEES - PAVING	0.0437
ROAD MAINT MGMT PERSONNEL	0.0056
DRIVERS	0.0297
AIRPORT, HELICOPTER OPERATIONS	0.0133
LAW ENFORCEMENT, AMBULANCE	0.0155
AUTO MECHANICS	0.0128
ENGINEERS, SURVEYORS	0.0018
CLERICAL	0.0016
CLINICAL PROFESSIONALS	0.0019
HOSPITAL PROFESSIONAL & CLERK	0.0048
BUILDING MAINTENANCE & JANITOR	0.0188
PARKS & RECREATION	0.0208

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**K. INDIRECT COST RATES**

Below is the list of indirect cost rates for each department to use when applying for grants.

**To Be Approved by Commissioners Court on September 12, 2017**

<b>Number</b>	<b>Department Name</b>	<b>Calculated Rate</b>
101	County Judge	364.63%
102	Commissioner - Precinct 1	37.82%
103	Commissioner - Precinct 2	44.49%
104	Commissioner - Precinct 3	48.90%
105	Commissioner - Precinct 4	41.94%
108	Tax Assessor-Collector	80.56%
113	Exposition Center	4.06%
119	County Attorney	54.64%
120	County Clerk	45.55%
121	District Clerk	54.16%
122	Civil Courts	48.11%
123	District Attorney	29.82%
124	Criminal Courts	54.16%
125	Probate Court	44.61%
126	Justice of Peace – Precinct 1	59.35%
127	Justice of Peace – Precinct 2	61.69%
128	Justice of Peace – Precinct 3	47.02%
129	Justice of Peace – Precinct 4	64.46%
130	Justice of Peace – Precinct 5	71.95%
131	Constable - Precinct 1	36.25%
132	Constable - Precinct 2	35.30%
133	Constable - Precinct 3	31.94%
134	Constable - Precinct 4	31.88%
135	Constable - Precinct 5	28.60%
137	Sheriff	25.04%
138	Medical Examiner	39.05%
139	Community Supervision & Corrections	37.78%
140	Counseling and Educational Services	50.11%
142	Pretrial Services	49.67%
143	Juvenile Public Defender	27.64%
145	Juvenile Probation	29.76%
147	Emergency Services	63.55%
149	Transportation and Natural Resources	53.50%
154	Civil Service Commission	38.39%
155	Justice Planning	32.61%
158	Health and Human Services	69.15%
159	Emergency Medical Services	25.77%
	<b>Composite Travis County Rate</b>	<b>37.66%</b>

**L. PEACE OFFICER PAY SCALE (SHERIFF'S OFFICE)**

PG	STEP	1	2	3	4	5	6	7	8	9	10	11	
80	Cadet	hr	18.71	19.09									
		mo	3,243.29	3,308.15									
		yr	38,919.50	39,697.84									
81	Corrections Officer	hr	21.33	21.87	22.40	22.94	23.49	24.05	24.75	25.35	25.96	26.58	27.19
		mo	3,697.36	3,791.37	3,882.37	3,975.54	4,070.96	4,168.67	4,290.76	4,393.74	4,499.20	4,607.18	4,713.14
		yr	44,368.27	45,496.46	46,588.46	47,706.46	48,851.50	50,024.00	51,489.15	52,724.88	53,990.35	55,286.19	56,557.70
82	Cert Peace Officer (CPO)	hr	22.61										
		mo	3,919.19										
		yr	47,030.26										
83	Sr Corrections Officer	hr	23.19	23.78	24.35	24.93	25.53	26.14	26.91	27.55	28.21	28.89	29.56
		mo	4,018.86	4,121.07	4,219.97	4,321.25	4,424.96	4,531.16	4,663.88	4,775.80	4,890.43	5,007.79	5,122.97
		yr	48,226.26	49,452.83	50,639.68	51,855.02	53,099.49	54,373.90	55,966.56	57,309.62	58,685.12	60,093.49	61,475.65
72	LE Deputy Sheriff	hr	25.15	25.65	26.16	26.68	27.22	27.76	28.32	28.88	29.46	30.05	30.65
		mo	4,358.48	4,445.65	4,534.56	4,625.24	4,717.75	4,812.12	4,908.35	5,006.53	5,106.64	5,208.79	5,312.96
		yr	52,301.81	53,347.84	54,414.67	55,502.93	56,613.02	57,745.38	58,900.19	60,078.30	61,279.71	62,505.46	63,755.54
84	Sr CPO	hr	25.35	25.96	26.58	27.22	27.87	28.69	29.37	30.08	30.80	31.51	
		mo	4,393.46	4,498.90	4,606.87	4,717.44	4,830.66	4,972.15	5,091.48	5,213.68	5,338.81	5,461.60	
		yr	52,721.55	53,986.82	55,282.45	56,609.28	57,967.94	59,665.84	61,097.71	62,564.11	64,065.66	65,539.14	
74	LE Sr Deputy Sheriff	hr	<b>26.91</b>	27.55	28.21	28.89	29.58	30.29	31.18	31.93	32.69	33.48	34.25
		mo	<b>4,663.57</b>	4,775.49	4,890.12	5,007.46	5,127.65	5,250.72	5,404.52	5,534.22	5,667.05	5,803.04	5,936.51
		yr	<b>55,962.82</b>	57,305.87	58,681.38	60,089.54	61,531.81	63,008.61	64,854.19	66,410.66	68,004.56	69,636.53	71,238.13
75	LE Detective	hr		35.43	36.00	36.57	37.16	37.75	38.98	39.60	40.23	40.88	
		mo		6,141.50	6,239.76	6,339.58	6,441.00	6,544.08	6,755.67	6,863.76	6,973.58	7,085.09	
		yr		73,697.94	74,877.09	76,074.96	77,291.97	78,528.94	81,068.00	82,365.09	83,682.98	85,021.04	
88	Corrections Sergeant	hr	<b>35.06</b>	<b>35.73</b>	<b>36.42</b>	<b>37.12</b>	37.83	38.51	39.20	39.91	40.63	41.61	42.03
		mo	<b>6,076.67</b>	<b>6,193.34</b>	<b>6,312.25</b>	<b>6,433.49</b>	6,556.99	6,675.00	6,795.17	6,917.51	7,042.00	7,212.66	7,284.80
		yr	<b>72,920.02</b>	<b>74,320.06</b>	<b>75,746.94</b>	<b>77,201.90</b>	78,683.90	80,099.97	81,542.03	83,010.10	84,503.95	86,551.92	87,417.62
76	LE Sergeant	hr				39.34	40.05	40.77	41.50	42.25	43.28	43.71	
		mo				6,819.26	6,942.02	7,066.97	7,194.18	7,323.68	7,501.19	7,576.21	
		yr				81,831.15	83,304.21	84,803.68	86,330.19	87,884.16	90,014.29	90,914.51	
89	Corrections Lieutenant	hr			<b>42.15</b>	<b>42.96</b>	<b>43.79</b>	44.63	45.52	46.43	47.36	48.31	
		mo			<b>7,306.59</b>	<b>7,446.92</b>	<b>7,589.83</b>	7,735.59	7,890.34	8,048.14	8,209.08	8,373.27	
		yr			<b>87,679.07</b>	<b>89,363.04</b>	<b>91,078.00</b>	92,827.07	94,684.10	96,577.73	98,509.01	100,479.18	
77	LE Lieutenant	hr						46.41	47.34	48.29	49.25	50.24	
		mo						8,045.02	8,205.93	8,370.04	8,537.45	8,708.20	
		yr						96,540.29	98,471.15	100,440.50	102,449.36	104,498.37	

PG	STEP	12	13	14	15	16	17	18	19	20	21	
81	Corrections Officer	hr	27.82	28.46	<b>29.55</b>	<b>29.55</b>	<b>29.55</b>	<b>29.55</b>	<b>29.55</b>	<b>29.55</b>	<b>29.55</b>	<b>29.55</b>
		mo	4,821.54	4,932.44	<b>5,121.24</b>	<b>5,121.24</b>	<b>5,121.24</b>	<b>5,121.24</b>	<b>5,121.24</b>	<b>5,121.24</b>	<b>5,121.24</b>	<b>5,121.24</b>
		yr	57,858.53	59,189.31	<b>61,454.85</b>	<b>61,454.85</b>	<b>61,454.85</b>	<b>61,454.85</b>	<b>61,454.85</b>	<b>61,454.85</b>	<b>61,454.85</b>	<b>61,454.85</b>
82	Cert Peace Officer (CPO)	hr										
		mo										
		yr										
83	Sr Corrections Officer	hr	30.24	30.93	<b>32.11</b>	<b>32.11</b>	<b>32.11</b>	<b>32.11</b>	<b>32.11</b>	<b>32.11</b>	<b>32.11</b>	<b>32.11</b>
		mo	5,240.80	5,361.34	<b>5,566.57</b>	<b>5,566.57</b>	<b>5,566.57</b>	<b>5,566.57</b>	<b>5,566.57</b>	<b>5,566.57</b>	<b>5,566.57</b>	<b>5,566.57</b>
		yr	62,889.63	64,336.06	<b>66,798.78</b>	<b>66,798.78</b>	<b>66,798.78</b>	<b>66,798.78</b>	<b>66,798.78</b>	<b>66,798.78</b>	<b>66,798.78</b>	<b>66,798.78</b>
72	LE Deputy Sheriff	hr	31.26	31.89	<b>32.53</b>	<b>32.53</b>	<b>32.53</b>	<b>32.53</b>	<b>32.53</b>	<b>32.53</b>	<b>32.53</b>	<b>32.53</b>
		mo	5,419.22	5,527.60	<b>5,638.15</b>	<b>5,638.15</b>	<b>5,638.15</b>	<b>5,638.15</b>	<b>5,638.15</b>	<b>5,638.15</b>	<b>5,638.15</b>	<b>5,638.15</b>
		yr	65,030.58	66,331.20	<b>67,657.82</b>	<b>67,657.82</b>	<b>67,657.82</b>	<b>67,657.82</b>	<b>67,657.82</b>	<b>67,657.82</b>	<b>67,657.82</b>	<b>67,657.82</b>
84	Sr CPO	hr	32.23	32.98	<b>34.24</b>	<b>34.24</b>	<b>34.24</b>	<b>34.24</b>	<b>34.24</b>	<b>34.24</b>	<b>34.24</b>	<b>34.24</b>
		mo	5,587.21	5,715.72	<b>5,934.50</b>	<b>5,934.50</b>	<b>5,934.50</b>	<b>5,934.50</b>	<b>5,934.50</b>	<b>5,934.50</b>	<b>5,934.50</b>	<b>5,934.50</b>
		yr	67,046.51	68,588.62	<b>71,214.00</b>	<b>71,214.00</b>	<b>71,214.00</b>	<b>71,214.00</b>	<b>71,214.00</b>	<b>71,214.00</b>	<b>71,214.00</b>	<b>71,214.00</b>
74	LE Sr Deputy Sheriff	hr	35.04	35.84	<b>37.21</b>	<b>37.21</b>	<b>37.21</b>	<b>37.21</b>	<b>37.21</b>	<b>37.21</b>	<b>37.21</b>	<b>37.21</b>
		mo	6,073.06	6,212.74	<b>6,450.55</b>	<b>6,450.55</b>	<b>6,450.55</b>	<b>6,450.55</b>	<b>6,450.55</b>	<b>6,450.55</b>	<b>6,450.55</b>	<b>6,450.55</b>
		yr	72,876.75	74,552.82	<b>77,406.58</b>	<b>77,406.58</b>	<b>77,406.58</b>	<b>77,406.58</b>	<b>77,406.58</b>	<b>77,406.58</b>	<b>77,406.58</b>	<b>77,406.58</b>
75	LE Detective	hr	41.53	42.19	42.87	<b>43.56</b>	<b>43.56</b>	<b>43.56</b>	<b>43.56</b>	<b>43.56</b>	<b>43.56</b>	<b>43.56</b>
		mo	7,198.50	7,313.66	7,430.66	<b>7,549.59</b>	<b>7,549.59</b>	<b>7,549.59</b>	<b>7,549.59</b>	<b>7,549.59</b>	<b>7,549.59</b>	<b>7,549.59</b>
		yr	86,381.98	87,763.94	89,167.94	<b>90,595.02</b>	<b>90,595.02</b>	<b>90,595.02</b>	<b>90,595.02</b>	<b>90,595.02</b>	<b>90,595.02</b>	<b>90,595.02</b>
88	Corrections Sergeant	hr	42.78	43.55	44.34	45.14	<b>45.39</b>	<b>45.39</b>	<b>45.57</b>	<b>45.57</b>	<b>45.57</b>	<b>45.57</b>
		mo	7,415.93	7,549.41	7,685.29	7,823.63	<b>7,868.40</b>	<b>7,868.40</b>	<b>7,899.48</b>	<b>7,899.48</b>	<b>7,899.48</b>	<b>7,899.48</b>
		yr	88,991.14	90,592.94	92,223.46	93,883.50	<b>94,420.77</b>	<b>94,420.77</b>	<b>94,793.71</b>	<b>94,793.71</b>	<b>94,793.71</b>	<b>94,793.71</b>
76	LE Sergeant	hr	44.50	45.30	46.11	46.94	<b>47.21</b>	<b>47.21</b>	<b>47.85</b>	<b>47.85</b>	<b>47.85</b>	<b>47.85</b>
		mo	7,712.59	7,851.41	7,992.73	8,136.60	<b>8,183.12</b>	<b>8,183.12</b>	<b>8,294.45</b>	<b>8,294.45</b>	<b>8,294.45</b>	<b>8,294.45</b>
		yr	92,551.06	94,216.93	95,912.75	97,639.15	<b>98,197.42</b>	<b>98,197.42</b>	<b>99,533.41</b>	<b>99,533.41</b>	<b>99,533.41</b>	<b>99,533.41</b>
89	Corrections Lieutenant	hr	49.09	50.07	51.07	52.10	53.14	<b>53.55</b>	<b>53.58</b>	<b>53.58</b>	<b>53.58</b>	<b>53.58</b>
		mo	8,509.16	8,679.36	8,852.93	9,029.99	9,210.60	<b>9,282.69</b>	<b>9,286.56</b>	<b>9,286.56</b>	<b>9,286.56</b>	<b>9,286.56</b>
		yr	102,109.90	104,152.26	106,235.17	108,359.89	110,527.25	<b>111,392.32</b>	<b>111,438.70</b>	<b>111,438.70</b>	<b>111,438.70</b>	<b>111,438.70</b>
77	LE Lieutenant	hr	51.05	52.08	53.12	54.18	55.26	<b>55.70</b>	<b>55.70</b>	<b>55.70</b>	<b>55.70</b>	<b>55.70</b>
		mo	8,849.52	9,026.51	9,207.05	9,391.18	9,579.01	<b>9,654.03</b>	<b>9,654.03</b>	<b>9,654.03</b>	<b>9,654.03</b>	<b>9,654.03</b>
		yr	106,194.19	108,318.08	110,484.61	112,694.19	114,948.08	<b>115,848.30</b>	<b>115,848.30</b>	<b>115,848.30</b>	<b>115,848.30</b>	<b>115,848.30</b>

EMPLOYEES WHO ARE IN POSITIONS SUBJECT TO TCSO POPS THE FOLLOWING APPLIES MONTHLY:				
CERTIFIED FTO:	\$125	BI-LINGUAL SKILLS TEST:	\$125	TCLEOSE LICENSE:
		SPANISH, VIETNAMESE		INTERMEDIATE
		AMERICAN SIGN LANGUAGE		ADVANCED
				MASTERS
				\$150

Positions on the Peace Officer Pay Scale are paid based on their annual salary. Hourly rates and monthly salaries are shown for illustrative purposes.

Numbers that are bold and italicized may be used for pay administration purposes if needed, but were not used in the pay determination methodology.

**M. PEACE OFFICER PAY SCALE (NOT IN SHERIFF'S OFFICE)**

PG	STEP	1	2	3	4	5	6	7	8	9	10	11	
58	Fire Marshall Deputy II	hr	30.01	30.63	31.25	31.75	32.26	32.77	33.30	34.38	34.93	35.48	36.05
	mo	5,202.29	5,308.47	5,416.80	5,503.47	5,591.51	5,680.96	5,771.88	5,958.50	6,053.83	6,150.70	6,249.05	
	yr	62,427.51	63,701.61	65,001.58	66,041.60	67,098.11	68,171.52	69,262.52	71,501.98	72,646.01	73,808.39	74,988.56	
59	Fire Marshall Deputy III	hr	33.35	34.03	34.72	35.28	35.84	36.42	37.00	38.20	38.81	39.43	40.06
	mo	5,780.33	5,898.30	6,018.67	6,114.96	6,212.79	6,312.18	6,413.20	6,620.55	6,726.48	6,834.11	6,943.39	
	yr	69,363.90	70,779.57	72,223.98	73,379.55	74,553.46	75,746.13	76,958.36	79,446.64	80,717.79	82,009.32	83,320.62	
60	Deputy Constable Park Ranger	hr	23.89	24.37	24.85	25.35	25.86	26.37	26.90	27.44	27.99	28.55	29.12
	mo	4,140.55	4,223.37	4,307.84	4,393.98	4,481.86	4,571.51	4,662.93	4,756.20	4,851.31	4,948.36	5,047.31	
	yr	49,686.62	50,680.45	51,694.03	52,727.79	53,782.35	54,858.13	55,955.12	57,074.37	58,215.66	59,380.26	60,567.73	
62	Deputy Constable Sr Park Ranger Sr	hr	25.56	26.17	26.80	27.44	28.10	28.78	29.62	30.33	31.06	31.81	32.54
	mo	4,430.38	4,536.72	4,645.61	4,757.08	4,871.27	4,988.19	5,134.29	5,257.51	5,383.70	5,512.88	5,639.68	
	yr	53,164.59	54,440.67	55,747.33	57,084.98	58,455.28	59,858.24	61,611.47	63,090.14	64,604.38	66,154.61	67,676.13	
64	Constable Sergeant Park Ranger Supervisor	hr	34.47	35.18	35.89	36.63	37.37	38.05	38.73	39.43	40.14	41.11	41.52
	mo	5,975.37	6,097.31	6,221.75	6,348.72	6,478.30	6,594.92	6,713.63	6,834.48	6,957.50	7,126.13	7,197.41	
	yr	71,704.46	73,167.74	74,660.98	76,184.58	77,739.58	79,139.01	80,563.60	82,013.78	83,489.95	85,513.58	86,368.88	
66	Chief Dep Constable	hr	37.00	37.76	38.53	39.32	40.12	40.94	41.77	42.61	43.46	44.33	45.22
	mo	6,413.96	6,544.86	6,678.43	6,814.72	6,953.80	7,095.71	7,240.52	7,385.34	7,533.03	7,683.71	7,837.37	
	yr	76,967.49	78,538.30	80,141.15	81,776.66	83,445.65	85,148.54	86,886.18	88,624.02	90,396.38	92,204.53	94,048.45	
67	Investigator	hr	34.03	34.72	35.43	36.00	36.57	37.16	37.75	38.98	39.60	40.23	40.88
	mo	5,898.29	6,018.67	6,141.50	6,239.76	6,339.58	6,441.00	6,544.08	6,755.67	6,863.76	6,973.58	7,085.09	
	yr	70,779.49	72,224.05	73,697.94	74,877.09	76,074.96	77,291.97	78,528.94	81,068.00	82,365.09	83,682.98	85,021.04	
68	Chief Dep Const., Pct 5	hr	40.70	41.53	42.38	43.25	44.13	45.03	45.95	46.87	47.81	48.76	49.74
	mo	7,055.36	7,199.35	7,346.27	7,496.20	7,649.18	7,805.29	7,964.56	8,123.87	8,286.34	8,452.08	8,621.12	
	yr	84,664.32	86,392.18	88,155.18	89,954.38	91,790.19	93,663.44	95,574.75	97,486.48	99,436.06	101,424.96	103,453.38	
69	Investigations Lieutenant Asst Fire Marshall	hr	37.00	37.76	38.53	39.32	40.12	40.94	41.77	42.61	43.46	44.33	45.22
	mo	6,413.96	6,544.86	6,678.43	6,814.72	6,953.80	7,095.71	7,240.52	7,385.34	7,533.03	7,683.71	7,837.37	
	yr	76,967.49	78,538.30	80,141.15	81,776.66	83,445.65	85,148.54	86,886.18	88,624.02	90,396.38	92,204.53	94,048.45	
70	Constable Lieutenant Chief Park Ranger	hr	35.68	36.41	37.15	37.91	38.68	39.38	40.09	40.81	41.54	42.55	42.98
	mo	6,184.51	6,310.72	6,439.51	6,570.92	6,705.04	6,825.74	6,948.61	7,073.69	7,201.01	7,375.55	7,449.32	
	yr	74,214.12	75,728.61	77,274.11	78,851.04	80,460.47	81,908.88	83,383.33	84,884.26	86,412.10	88,506.56	89,391.79	

PG	STEP	12	13	14	15	16	17	18	19	20	21	
58	Fire Marshall Deputy II	hr	36.63	37.22	37.81	38.42	38.42	38.42	38.42	38.42	38.42	38.42
	mo	6,349.08	6,450.65	6,553.84	6,658.73	6,658.73	6,658.73	6,658.73	6,658.73	6,658.73	6,658.73	
	yr	76,188.91	77,407.79	78,646.12	79,904.81	79,904.81	79,904.81	79,904.81	79,904.81	79,904.81	79,904.81	
59	Fire Marshall Deputy III	hr	40.70	41.35	42.01	42.68	42.68	42.68	42.68	42.68	42.68	42.68
	mo	7,054.53	7,167.39	7,282.05	7,398.59	7,398.59	7,398.59	7,398.59	7,398.59	7,398.59	7,398.59	
	yr	84,654.34	86,008.66	87,384.58	88,783.12	88,783.12	88,783.12	88,783.12	88,783.12	88,783.12	88,783.12	
60	Deputy Constable Park Ranger	hr	29.70	30.30	30.90	30.90	30.90	30.90	30.90	30.90	30.90	30.90
	mo	5,148.26	5,251.22	5,356.24	5,356.24	5,356.24	5,356.24	5,356.24	5,356.24	5,356.24	5,356.24	
	yr	61,779.12	63,014.64	64,274.91	64,274.91	64,274.91	64,274.91	64,274.91	64,274.91	64,274.91	64,274.91	
62	Deputy Constable Sr Park Ranger Sr	hr	33.29	34.05	35.35	35.35	35.35	35.35	35.35	35.35	35.35	35.35
	mo	5,769.42	5,902.10	6,128.03	6,128.03	6,128.03	6,128.03	6,128.03	6,128.03	6,128.03	6,128.03	
	yr	69,233.01	70,825.25	73,536.32	73,536.32	73,536.32	73,536.32	73,536.32	73,536.32	73,536.32	73,536.32	
64	Constable Sergeant Park Ranger Supervisor	hr	42.27	43.03	43.81	44.59	44.85	44.85	45.46	45.46	45.46	45.46
	mo	7,326.96	7,458.85	7,593.09	7,729.77	7,773.97	7,773.97	7,773.97	7,879.73	7,879.73	7,879.73	
	yr	87,923.47	89,506.14	91,117.10	92,757.18	93,287.58	93,287.58	93,287.58	94,556.80	94,556.80	94,556.80	
66	Chief Dep Constable	hr	45.95	46.87	47.81	48.76	49.74	50.13	50.13	50.13	50.13	50.13
	mo	7,964.56	8,123.86	8,286.34	8,452.06	8,621.12	8,688.63	8,688.63	8,688.63	8,688.63	8,688.63	
	yr	95,574.75	97,486.27	99,436.06	101,424.75	103,453.38	104,263.54	104,263.54	104,263.54	104,263.54	104,263.54	
67	Investigator	hr	41.53	42.19	42.87	43.56	43.56	43.56	43.56	43.56	43.56	43.56
	mo	7,198.50	7,313.66	7,430.66	7,549.59	7,549.59	7,549.59	7,549.59	7,549.59	7,549.59	7,549.59	
	yr	86,381.98	87,763.94	89,167.94	90,595.02	90,595.02	90,595.02	90,595.02	90,595.02	90,595.02	90,595.02	
68	Chief Dep Const., Pct 5	hr	50.54	51.56	52.59	53.64	54.71	55.14	55.14	55.14	55.14	55.14
	mo	8,761.01	8,936.24	9,114.98	9,297.27	9,483.22	9,557.48	9,557.48	9,557.48	9,557.48	9,557.48	
	yr	105,132.14	107,234.82	109,379.71	111,567.25	113,798.67	114,689.74	114,689.74	114,689.74	114,689.74	114,689.74	
69	Investigations Lieutenant Asst Fire Marshall	hr	45.95	46.87	47.81	48.76	49.74	50.13	50.13	50.13	50.13	50.13
	mo	7,964.56	8,123.86	8,286.34	8,452.06	8,621.12	8,688.63	8,688.63	8,688.63	8,688.63	8,688.63	
	yr	95,574.75	97,486.27	99,436.06	101,424.75	103,453.38	104,263.54	104,263.54	104,263.54	104,263.54	104,263.54	
70	Constable Lieutenant Chief Park Ranger	hr	43.75	44.54	45.34	46.16	46.42	46.42	47.05	47.05	47.05	47.05
	mo	7,583.40	7,719.90	7,858.85	8,000.31	8,046.05	8,046.05	8,046.05	8,155.52	8,155.52	8,155.52	
	yr	91,000.79	92,638.85	94,306.20	96,003.68	96,552.65	96,552.65	96,552.65	97,866.29	97,866.29	97,866.29	

<b>EMPLOYEES WHO ARE IN POSITIONS SUBJECT TO NON-TCOSO POPS THE FOLLOWING APPLIES MONTHLY:</b>						
CERTIFIED FTO:	\$125	BI-LINGUAL SKILLS TEST:	\$125	TCLEOSE LICENSE:		
CONSTABLES CPP:	\$125	SPANISH		INTERMEDIATE		MASTERS
PARK RANGERS EMT B:	\$125	AMERICAN SIGN LANGUAGE		\$50	\$100	\$150
*FIRE PLANS EXAMINER:	\$125	VIETNAMESE				

Positions on the Peace Officer Pay Scale are paid based on their annual salary. Hourly rates and monthly salaries are shown for illustrative purposes.

**N. CLASSIFIED EMPLOYEE PAY SCALE**

Hiring Levels														
Pay Grade	Pay Rate	Minimum	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Midpoint	10% Above Midpoint	Maximum	Range Width	Pay Grd Diff
1-6	Retired Note: Travis County Living Wage for Regular and Temporary Employees is \$13.00/hr.													
7	Hourly	\$9.68	\$9.97	\$10.26	\$10.56	\$10.84	\$11.13			\$11.86	\$13.05	\$14.04		
	Monthly	\$1,678.11	\$1,728.13	\$1,778.40	\$1,830.40	\$1,878.93	\$1,929.20			\$2,055.68	\$2,261.26	\$2,433.25		
	Annual	\$20,137.31	\$20,737.60	\$21,340.80	\$21,964.80	\$22,547.20	\$23,150.40			\$24,668.18	\$27,135.06	\$29,199.04	45%	9%
8	Hourly	\$10.36	\$10.67	\$10.98	\$11.29	\$11.60	\$11.91			\$12.69	\$13.96	\$15.02		
	Monthly	\$1,795.21	\$1,849.47	\$1,903.20	\$1,956.93	\$2,010.67	\$2,064.40			\$2,199.15	\$2,419.06	\$2,603.07		
	Annual	\$21,542.56	\$22,193.60	\$22,838.40	\$23,483.20	\$24,128.00	\$24,772.80			\$26,389.79	\$29,028.69	\$31,236.82	45%	7%
9	Hourly	\$11.09	\$11.42	\$11.75	\$12.08	\$12.41	\$12.75			\$13.58	\$14.94	\$16.07		
	Monthly	\$1,921.47	\$1,979.47	\$2,036.67	\$2,093.87	\$2,151.07	\$2,210.00			\$2,353.80	\$2,589.18	\$2,786.13		
	Annual	\$23,057.63	\$23,753.60	\$24,440.00	\$25,126.40	\$25,812.80	\$26,520.00			\$28,245.57	\$31,070.21	\$33,433.50	45%	7%
10	Hourly	\$11.87	\$12.22	\$12.58	\$12.94	\$13.29	\$13.64	\$14.00		\$14.54	\$15.99	\$17.21		
	Monthly	\$2,056.79	\$2,118.13	\$2,180.53	\$2,242.93	\$2,303.60	\$2,364.27	\$2,426.67		\$2,519.57	\$2,771.53	\$2,982.34		
	Annual	\$24,681.49	\$25,417.60	\$26,166.40	\$26,915.20	\$27,643.20	\$28,371.20	\$29,120.00		\$30,234.88	\$33,258.37	\$35,788.06	45%	7%
11	Hourly	\$12.70	\$13.08	\$13.46	\$13.85	\$14.23	\$14.61	\$14.99		\$15.56	\$17.11	\$18.42		
	Monthly	\$2,201.46	\$2,267.20	\$2,333.07	\$2,400.67	\$2,466.53	\$2,532.40	\$2,598.27		\$2,696.79	\$2,966.46	\$3,192.11		
	Annual	\$26,417.46	\$27,206.40	\$27,996.80	\$28,808.00	\$29,598.40	\$30,388.80	\$31,179.20		\$32,361.47	\$35,597.54	\$38,305.28	45%	7%
12	Hourly	\$13.59	\$13.99	\$14.40	\$14.81	\$15.22	\$15.62	\$16.03		\$16.65	\$18.31	\$19.70		
	Monthly	\$2,355.20	\$2,424.93	\$2,496.00	\$2,567.07	\$2,638.13	\$2,707.47	\$2,778.53		\$2,885.13	\$3,173.65	\$3,415.05		
	Annual	\$28,262.42	\$29,099.20	\$29,952.00	\$30,804.80	\$31,657.60	\$32,489.60	\$33,342.40		\$34,621.60	\$38,083.76	\$40,980.58	45%	7%
13	Hourly	\$14.54	\$14.98	\$15.41	\$15.85	\$16.29	\$16.72	\$17.16		\$17.81	\$19.59	\$21.08		
	Monthly	\$2,519.90	\$2,596.53	\$2,671.07	\$2,747.33	\$2,823.60	\$2,898.13	\$2,974.40		\$3,086.89	\$3,395.58	\$3,653.87		
	Annual	\$30,238.83	\$31,158.40	\$32,052.80	\$32,968.00	\$33,883.20	\$34,777.60	\$35,692.80		\$37,042.72	\$40,746.99	\$43,846.40	45%	7%
14	Hourly	\$15.55	\$16.02	\$16.48	\$16.95	\$17.41	\$17.89	\$18.35		\$19.05	\$20.95	\$22.55		
	Monthly	\$2,695.46	\$2,776.80	\$2,856.53	\$2,938.00	\$3,017.73	\$3,100.93	\$3,180.67		\$3,301.93	\$3,632.13	\$3,908.41		
	Annual	\$32,345.46	\$33,321.60	\$34,278.40	\$35,256.00	\$36,212.80	\$37,211.20	\$38,168.00		\$39,623.17	\$43,585.57	\$46,900.88	45%	7%
15	Hourly	\$16.64	\$17.14	\$17.64	\$18.13	\$18.63	\$19.14	\$19.63		\$20.80	\$22.88	\$24.96		
	Monthly	\$2,884.04	\$2,970.93	\$3,057.60	\$3,142.53	\$3,229.20	\$3,317.60	\$3,402.53		\$3,605.06	\$3,965.56	\$4,326.07		
	Annual	\$34,608.50	\$35,651.20	\$36,691.20	\$37,710.40	\$38,750.40	\$39,811.20	\$40,830.40		\$43,260.67	\$47,586.66	\$51,912.85	50%	9%
16	Hourly	\$17.80	\$18.34	\$18.87	\$19.40	\$19.94	\$20.47	\$21.00		\$22.25	\$24.48	\$26.70		
	Monthly	\$3,085.33	\$3,178.93	\$3,270.80	\$3,362.67	\$3,456.27	\$3,548.13	\$3,640.00		\$3,856.67	\$4,242.33	\$4,628.00		
	Annual	\$37,024.00	\$38,147.20	\$39,249.60	\$40,352.00	\$41,475.20	\$42,577.60	\$43,680.00		\$46,280.00	\$50,908.00	\$55,536.00	50%	7%
17	Hourly	\$19.05	\$19.62	\$20.19	\$20.76	\$21.33	\$21.90	\$22.48		\$23.81	\$26.19	\$28.57		
	Monthly	\$3,301.26	\$3,400.80	\$3,499.60	\$3,598.40	\$3,697.20	\$3,796.00	\$3,895.53		\$4,126.58	\$4,539.24	\$4,951.89		
	Annual	\$39,615.06	\$40,809.60	\$41,995.20	\$43,180.80	\$44,366.40	\$45,552.00	\$46,758.40		\$49,518.98	\$54,470.83	\$59,422.69	50%	7%
18	Hourly	\$20.38	\$20.99	\$21.60	\$22.21	\$22.82	\$23.43	\$24.05		\$25.47	\$28.02	\$30.56		
	Monthly	\$3,531.84	\$3,638.27	\$3,744.00	\$3,849.73	\$3,955.47	\$4,061.20	\$4,168.67		\$4,414.80	\$4,856.28	\$5,297.76		
	Annual	\$42,382.08	\$43,659.20	\$44,928.00	\$46,196.80	\$47,465.60	\$48,734.40	\$50,024.00		\$52,977.60	\$58,275.36	\$63,573.12	50%	7%
19	Hourly	\$21.80	\$22.46	\$23.11	\$23.76	\$24.42	\$25.07	\$25.73		\$27.25	\$29.98	\$32.70		
	Monthly	\$3,778.88	\$3,893.07	\$4,005.73	\$4,118.40	\$4,232.80	\$4,345.47	\$4,459.87		\$4,723.59	\$5,195.96	\$5,668.31		
	Annual	\$45,346.50	\$46,716.80	\$48,068.80	\$49,420.80	\$50,793.60	\$52,145.60	\$53,518.40		\$56,683.12	\$62,351.54	\$68,019.74	50%	7%
20	Hourly	\$23.33	\$24.04	\$24.73	\$25.43	\$26.13	\$26.83	\$27.53	\$28.23		\$29.17	\$32.08	\$35.00	
	Monthly	\$4,044.23	\$4,166.93	\$4,286.53	\$4,407.87	\$4,529.20	\$4,650.53	\$4,771.87	\$4,893.20		\$5,055.30	\$5,560.83	\$6,066.36	
	Annual	\$48,530.77	\$50,003.20	\$51,438.40	\$52,894.40	\$54,350.40	\$55,806.40	\$57,262.40	\$58,718.40		\$60,663.62	\$66,729.94	\$72,796.26	50%
21	Hourly	\$24.97	\$25.72	\$26.47	\$27.21	\$27.96	\$28.71	\$29.46	\$30.21		\$31.21	\$34.33	\$37.45	
	Monthly	\$4,327.87	\$4,458.13	\$4,588.13	\$4,716.40	\$4,846.40	\$4,976.40	\$5,106.40	\$5,236.40		\$5,409.86	\$5,950.85	\$6,491.82	
	Annual	\$51,934.48	\$53,497.60	\$55,057.60	\$56,596.80	\$58,156.80	\$59,716.80	\$61,276.80	\$62,836.80		\$64,918.26	\$71,410.14	\$77,901.82	50%
22	Hourly	\$26.72	\$27.52	\$28.32	\$29.13	\$29.93	\$30.73	\$31.53	\$32.33		\$33.40	\$36.74	\$40.08	
	Monthly	\$4,631.57	\$4,770.13	\$4,908.80	\$5,049.20	\$5,187.87	\$5,326.53	\$5,465.20	\$5,603.87		\$5,789.47	\$6,368.42	\$6,947.36	
	Annual	\$55,578.85	\$57,241.60	\$58,905.60	\$60,590.40	\$62,254.40	\$63,918.40	\$65,582.40	\$67,246.40		\$69,473.66	\$76,421.07	\$83,368.27	50%
23	Hourly	\$28.59	\$29.45	\$30.31	\$31.16	\$32.02	\$32.88	\$33.73	\$34.59		\$37.17	\$40.88	\$45.74	
	Monthly	\$4,955.55	\$5,104.67	\$5,253.73	\$5,401.07	\$5,550.13	\$5,699.20	\$5,846.53	\$5,995.60		\$6,442.21	\$7,086.44	\$7,928.87	
	Annual	\$59,466.58	\$61,256.00	\$63,044.80	\$64,812.80	\$66,601.60	\$68,390.40	\$70,158.40	\$71,947.20		\$77,306.53	\$85,037.26	\$95,146.48	60%
24	Hourly	\$30.60	\$31.51	\$32.43	\$33.35	\$34.27	\$35.19	\$36.10	\$37.02		\$39.77	\$43.75	\$48.95	
	Monthly	\$5,303.20	\$5,461.73	\$5,621.20	\$5,780.67	\$5,940.13	\$6,099.60	\$6,257.33	\$6,416.80		\$6,894.16	\$7,583.58	\$8,485.12	
	Annual	\$63,638.43	\$65,540.80	\$67,454.40	\$69,368.00	\$71,281.60	\$73,195.20	\$75,088.00	\$77,001.60		\$82,729.92	\$91,002.91	\$101,821.41	60%
25	Hourly	\$32.74	\$33.72	\$34.71	\$35.68	\$36.66	\$37.65	\$38.63	\$39.62		\$42.56	\$46.82	\$52.38	
	Monthly	\$5,674.66	\$5,844.80	\$6,016.40	\$6,184.53	\$6,354.40	\$6,526.00	\$6,695.87	\$6,867.47		\$7,377.05	\$8,114.76	\$9,079.44	
	Annual	\$68,095.87	\$70,137.60	\$72,196.80	\$74,214.40	\$76,252.80	\$78,312.00	\$80,350.40	\$82,409.60		\$88,524.59	\$97,377.07	\$108,953.31	60%
26	Hourly	\$35.03	\$36.08	\$37.14	\$38.18	\$39.24	\$40.28	\$41.34	\$42.38		\$45.54	\$50.09	\$56.05	
	Monthly	\$6,071.80	\$6,253.87	\$6,437.60	\$6,617.87	\$6,801.60	\$6,981.87	\$7,165.60	\$7,345.87		\$7,893.34	\$8,682.68	\$9,714.88	
	Annual	\$72,861.57	\$75,046.40	\$77,251.20	\$79,414.40	\$81,619.20	\$83,782.40	\$85,987.20	\$88,150.40		\$94,720.08	\$104,192.19	\$116,578.59	60%

27	Hourly	\$37.48	\$38.60	\$39.73	\$40.86	\$41.97	\$43.10	\$44.23	\$45.35	\$48.72	\$53.60	\$59.97		
	Monthly	\$6,496.38	\$6,690.67	\$6,886.53	\$7,082.40	\$7,274.80	\$7,470.67	\$7,666.53	\$7,860.67	\$8,445.30	\$9,289.84	\$10,394.21		
	Annual	\$77,956.53	\$80,288.00	\$82,638.40	\$84,988.80	\$87,297.60	\$89,648.00	\$91,998.40	\$94,328.00	\$101,343.63	\$111,478.02	\$124,730.53	60%	7%
28	Hourly	\$40.11	\$41.31	\$42.52	\$43.72	\$44.93	\$46.13	\$47.32	\$48.53	\$52.14	\$57.35	\$64.17		
	Monthly	\$6,952.04	\$7,160.40	\$7,370.13	\$7,578.13	\$7,787.87	\$7,995.87	\$8,202.13	\$8,411.87	\$9,037.65	\$9,941.41	\$11,123.25		
	Annual	\$83,424.43	\$85,924.80	\$88,441.60	\$90,937.60	\$93,454.40	\$95,950.40	\$98,425.60	\$100,942.40	\$108,451.82	\$119,296.94	\$133,479.01	60%	7%
29	Hourly	\$42.92	\$44.21	\$45.49	\$46.78	\$48.06	\$49.35	\$50.65	\$51.93	\$55.79	\$61.37	\$68.67		
	Monthly	\$7,438.81	\$7,663.07	\$7,884.93	\$8,108.53	\$8,330.40	\$8,554.00	\$8,779.33	\$9,001.20	\$9,670.46	\$10,637.50	\$11,902.09		
	Annual	\$89,265.70	\$91,956.80	\$94,619.20	\$97,302.40	\$99,964.80	\$102,648.00	\$105,352.00	\$108,014.40	\$116,045.49	\$127,650.02	\$142,825.07	60%	7%
30	Hourly	\$45.93	\$47.30	\$48.68	\$50.06	\$51.43	\$52.82	\$54.19	\$55.57	\$59.70	\$65.67	\$73.48		
	Monthly	\$7,960.35	\$8,198.67	\$8,437.87	\$8,677.07	\$8,914.53	\$9,155.47	\$9,392.93	\$9,632.13	\$10,348.47	\$11,383.32	\$12,736.57		
	Annual	\$95,524.21	\$98,384.00	\$101,254.40	\$104,124.80	\$106,974.40	\$109,865.60	\$112,715.20	\$115,585.60	\$124,181.62	\$136,599.84	\$152,838.82	60%	7%
31	Hourly	\$49.15	\$50.61	\$52.09	\$53.57	\$55.04	\$56.52	\$57.99	\$59.47	\$63.89	\$70.28	\$78.63		
	Monthly	\$8,518.50	\$8,772.40	\$9,028.93	\$9,285.47	\$9,540.27	\$9,796.80	\$10,051.60	\$10,308.13	\$11,074.06	\$12,181.47	\$13,629.60		
	Annual	\$102,222.02	\$105,268.80	\$108,347.20	\$111,425.60	\$114,483.20	\$117,561.60	\$120,619.20	\$123,697.60	\$132,888.70	\$146,177.62	\$163,555.18	60%	7%
32	Hourly	\$52.59	\$54.16	\$55.74	\$57.32	\$58.90	\$60.48	\$62.05	\$63.63	\$68.36	\$75.20	\$84.14		
	Monthly	\$9,115.06	\$9,387.73	\$9,661.60	\$9,935.47	\$10,209.33	\$10,483.20	\$10,755.33	\$11,029.20	\$11,849.59	\$13,034.55	\$14,584.09		
	Annual	\$109,380.75	\$112,652.80	\$115,939.20	\$119,225.60	\$122,512.00	\$125,798.40	\$129,064.00	\$132,350.40	\$142,195.04	\$156,414.54	\$175,009.12	60%	7%
33	Hourly	\$56.27	\$57.96	\$59.70	\$61.49	\$63.33	\$65.23	\$67.19	\$69.21	\$73.15	\$80.46	\$90.03		
	Monthly	\$9,753.12	\$10,046.40	\$10,348.00	\$10,658.27	\$10,977.20	\$11,306.53	\$11,646.27	\$11,996.40	\$12,679.05	\$13,946.95	\$15,604.98		
	Annual	\$117,037.44	\$120,556.80	\$124,176.00	\$127,899.20	\$131,726.40	\$135,678.40	\$139,755.20	\$143,956.80	\$152,148.60	\$167,363.46	\$187,259.76	60%	7%
34	Hourly	\$60.21	\$62.01	\$63.87	\$65.79	\$67.76	\$69.79	\$71.88	\$74.04	\$78.27	\$86.10	\$96.33		
	Monthly	\$10,435.85	\$10,748.40	\$11,070.80	\$11,403.60	\$11,745.07	\$12,096.93	\$12,459.20	\$12,833.60	\$13,566.60	\$14,923.26	\$16,697.35		
	Annual	\$125,230.14	\$128,980.80	\$132,849.60	\$136,843.20	\$140,940.80	\$145,163.20	\$149,510.40	\$154,003.20	\$162,799.19	\$179,079.11	\$200,368.23	60%	7%
35	Hourly	\$64.42	\$66.35	\$68.34	\$70.39	\$72.50	\$74.68	\$76.92	\$79.23	\$83.75	\$92.12	\$103.07		
	Monthly	\$11,166.36	\$11,500.67	\$11,845.60	\$12,200.93	\$12,566.67	\$12,944.53	\$13,332.80	\$13,733.20	\$14,516.27	\$15,967.89	\$17,866.17		
	Annual	\$133,996.30	\$138,008.00	\$142,147.20	\$146,411.20	\$150,800.00	\$155,334.40	\$159,993.60	\$164,798.40	\$174,195.20	\$191,614.71	\$214,394.09	60%	7%
36	Hourly	\$68.93	\$71.00	\$73.13	\$75.32	\$77.58	\$79.91	\$82.31	\$84.78	\$89.61	\$98.57	\$110.29		
	Monthly	\$11,948.01	\$12,306.45	\$12,675.64	\$13,055.91	\$13,447.59	\$13,851.01	\$14,266.54	\$14,694.54	\$15,532.42	\$17,085.66	\$19,116.81		
	Annual	\$143,376.06	\$147,677.35	\$152,107.67	\$156,670.90	\$161,371.02	\$166,212.15	\$171,198.52	\$176,334.47	\$186,389.01	\$205,027.91	\$229,401.74	60%	7%

Regular Employees on the Classified Pay Scale are salaried employees and are paid on an annual salary basis. The hourly rates and monthly salaries are shown for illustrative purposes for salaried employees.





## GLOSSARY

### **Accrual**

An expenditure that is recognized for a fiscal year but not received or disbursed until a subsequent fiscal year. Departmental expenditure accruals may also include payables and outstanding encumbrances at the end of the fiscal year for obligations attributable to that fiscal year.

### **Ad Valorem Tax**

Also referred to as Property Tax. This is a tax of real estate or personal property based on the taxable value of the property and is assessed at a rate per \$100 of taxable value. The Commissioners Court sets the ad valorem tax rate annually as part of the budget process. The tax rate consists of two parts: the maintenance and operations rate that is levied to pay for General Fund operations, and the debt service rate for general obligation debt service.

### **Adjusted Budget**

The Adopted Budget, amended by adjustments approved by Commissioners Court throughout the fiscal year and prior-year budget carryovers. Also known as the Revised Budget.

### **Adopted Budget**

A financial plan approved by Commissioners Court for use in the County's fiscal year of October 1 to September 30. By State law, the Adopted Budget must be a balanced budget.

### **Allocated Reserve**

A reserve available for potential expenditures that may occur throughout the fiscal year. Accessing the allocated reserve for expenditures must be approved by the Commissioners Court.

### **Allocation**

A budgeted portion of an appropriation, which is designated for expenditure by specific departments or offices or for special purposes, activities, or objects.

### **Appropriation**

An authorization made by the Commissioners Court, which allows officials to incur obligations and make expenditures of governmental resources in a given fiscal year, for specified amounts.

### **Assessed Valuation**

The valuation set for Travis County properties by the Travis Central Appraisal District as a basis for levying property taxes.

**Average Homestead Taxable Value**

The mean property value of Travis County homesteads after a 20% homestead exemption and other required adjustments are applied, as appraised and certified by the Travis Central Appraisal District. For FY 2016, the average homestead taxable value is \$262,520.

**Average Homestead Value**

The mean property value of Travis County homesteads, as appraised and certified by the Travis Central Appraisal District. For FY 2016, the average homestead value is \$350,082.

**Basis of Accounting**

The method of tracking and recognizing revenue and expenditures in the County's accounting records. Accounting records for governmental funds are maintained on a modified accrual basis. Revenue is recognized when it is measureable and available. Accounting for internal service funds, which are proprietary funds, is based on the full accrual method. Expenditures generally are recorded when a liability is incurred under either basis of accounting.

**Basis of Budgeting**

See also Modified Accrual. Travis County's basis of budgeting for governmental funds is the modified accrual basis. Budgeting for internal service funds, which are proprietary funds, is based on the full accrual method. Encumbrances are recognized in the year of commitment for both governmental and proprietary funds.

**Balanced Budget**

A financial plan in which projected total available funds are equal to total planned expenditures plus established reserves.

**Base Budget**

See Target Budget.

**BEFIT**

Acronym for Better Enterprise Financial Information for Travis County, the SAP financial, procurement, payroll and Human Resources software implementation project at Travis County that replaced the County's legacy system.

**Beginning Balance**

The beginning balance represents the remaining non-restricted funds brought forward from the previous fiscal year, or the prior year's ending balance.

**Bonds**

Debt instruments that represent agreements (between the County and those who hold the bonds) that in exchange for money today, the County will pay bondholders principal and interest over the term of the bond. Bonds are sold to borrow money to pay for needed major projects

such as improvements to roadways, bridges and park infrastructure. Financing projects through bonds allows intergenerational equity in which current and future citizens of Travis County share the cost of improvements that benefit County residents over a number of years.

### **Bond Election**

Election held periodically to obtain voter authorization for the issuance of long-term general obligation debt for capital improvements backed by the County's taxing authority.

### **Bond Rating**

See Credit Rating.

### **Budget**

An organization's comprehensive financial plan for the coming fiscal year. The Travis County budget includes estimated revenue and expenditures for the General Fund, General Purpose Debt Service Fund, and most special revenue funds. The annual budget is legally adopted by the Commissioners Court at the end of September, with an October 1st start date for the new fiscal year.

### **Budget Amendment**

A change in the level of funding that increases or decreases the total budget of an individual department or office. A Budget Amendment can also include a change to the overall Travis County Adopted Budget through increased revenue certified by the County Auditor. Budget Amendments must be approved by Commissioners Court.

### **Budget Calendar**

The schedule of key dates that the County follows in the preparation and adoption of the budget. The calendar helps to ensure that no activity or task is overlooked, helps to coordinate activities that must take place in a certain sequence and within a specific time period, communicates the plan, and assigns specific roles and responsibilities for completion of the tasks.

### **Budget Document**

The written document published by the Planning and Budget Office that presents a comprehensive financial plan to the Commissioners Court and the citizens for one fiscal year.

### **Budget Mark-up Process**

A scheduled series of Travis County budget deliberations conducted by the Commissioners Court to consider proposed amendments to the Preliminary Budget prepared by the Planning and Budget Office.

**Budget Officer**

In counties with a population of more than 125,000, State law allows the Commissioners Court to appoint a Budget Officer. The Budget Officer prepares and proposes a budget for each fiscal year for consideration by the Commissioners Court. Travis County has an appointed Budget Officer.

**Capital**

Used interchangeably with Capital Expenditure. Travis County defines Capital Expenditure as an outlay on an asset with an initial, individual cost of at least \$5,000, with the exception of \$100,000 for software, and an estimated useful life of one year or more. The County considers all land and land improvements as Capital Assets, regardless of cost.

**Capital Acquisition Resources**

General Fund resources allocated for capital acquisition or improvements. This is often referred to as “pay-as-you-go” financing and is segregated in an account within the General Fund that is called the Capital Acquisition Resources Account, or the CAR Account.

**Capital Acquisition Resources (CAR) Account**

An account that is used to record and track resources in the General Fund that are dedicated to the purchase of capital equipment, real property, and substantial building and other capital improvements projects.

**Capital Budget**

A plan that includes projected capital expenditures to acquire, build or improve long-term assets and the sources of funding to pay for the capital expenditures. The annual capital budget provides the funding mechanism for implementation of multi-year capital needs.

**Capital Expenditure**

See Capital.

**Capital Improvement Program**

A multi-year program of projects that addresses repair and replacement of existing infrastructure, as well as development of new facilities to accommodate future growth.

**Carry Forward Balance**

Funds moved to the next fiscal year for the purpose of expending them for the same purpose as they were originally budgeted.

**Certificates of Obligation**

Debt that is authorized by the Commissioners Court and does not require prior voter approval. Intent to issue certificates of obligation must be published in the local newspaper in advance of issuing the debt.

**Classified (Employee)**

A designation given to all County employees who are not peace officers.

**Classified Pay Scale**

A graded scale of wages or salaries paid for job classifications and grade/level within the County for all jobs that are not peace officer positions.

**Commissioners Court**

A statutorily-defined governing body for Texas counties, consisting of one member elected County-wide (the County Judge), and four Commissioners elected from geographically unique precincts.

**Commitment**

A term in SAP to identify expenditures that will be incurred in the future for materials and services that have been requested or ordered. Commitments serve to reserve funds against the budget that will become expenditures at a future date.

**Commitment Item**

An identifier in SAP, consisting of six digits of the functional grouping of expenditures and revenue within a financial management area.

**Cost Center**

In SAP, the method of grouping and reporting expenditures in the general ledger.

**Credit Rating**

An opinion given by a credit rating agency that indicates the ability and willingness of a bond issuer to meet its financial obligations in full and on time. A credit rating also indicates the credit quality of an individual debt issue. Credit ratings are expressed as letters ranging from 'AAA', which is the highest grade, to 'C' ("junk"), which is the lowest grade. Travis County has received the highest credit rating available from both Standard & Poor's and Moody's since 2001.

**Debt Financing**

When an entity raises money for capital expenditures by issuing debt, the purchasers of the debt instrument(s) become creditors and receive a promise that the principal and interest on the debt will be repaid.

**Debt Limit**

A limit in the amount of debt that Travis County can issue as expressed in the Texas Constitution and Texas Statutes, and by administrative rule of the Attorney General of Texas. The limits vary by type of debt to be issued.

**Debt Service**

The act of making principal and interest payments when due on outstanding debt.

**Debt Service Rate**

The component of the total tax rate the taxing unit needs to pay its debt service (Interest and Sinking) in the coming year. The total tax rate is the sum of the maintenance and operations rate and the debt service rate.

**Department**

The organization unit that functions uniquely in its delivery of service and is designated by a unique three-digit code in SAP; can be interchangeable with "office."

**Depreciation**

A decrease in the value of a capital asset due to wear and tear, deterioration, end of useful service life, or the passage of time. Depreciation is an accounting method used to allocate the cost of a tangible asset over its useful life.

**Earmark**

The identification of potential claims against funds set aside in the Allocated Reserve or the Capital Acquisition Reserve that may need to be allocated to a department or office during the year. Earmarks do not represent appropriations, and are not considered to be departmental resources unless allocation of an earmark is approved by the Commissioners Court during the year through a budget amendment.

**Economic Development Program**

LOCAL GOVERNMENT CODE Chapter 381 authorizes counties to contract with a broad range of entities to stimulate business and commercial activity. Generally, Travis County grants benefits to applicant firms for projects that will bring new jobs and enhance the County's tax base. If the proposed project achieves specified performance criteria, grant payments can be awarded in an annual amount up to 80% of property tax revenue generated by the new value resulting from the project.

**Effective Tax Rate**

A calculated rate that provides a taxing unit with approximately the same amount of revenue it received in the previous year on properties taxed in both years. If property values rise, the effective tax rate will go down, and vice versa. The effective tax rate calculation is established by state law.

**Effective Maintenance & Operations (M&O) Tax Rate**

The component of the total tax rate that provides the taxing unit with approximately the same amount of revenue it received in the previous year for day-to-day operations (Maintenance and Operations). The total tax rate is the sum of the M&O rate and the debt service rate.

**Encumbrance**

The commitment of appropriated funds to purchase an item or service in the future. An encumbrance is a reservation of funds made through purchase orders, funds reservations, or travel commitments in SAP, and must be accompanied by an appropriation of funds. An encumbrance is liquidated when the related expenditure is recognized.

**Ending Balance**

Funding that remains after current expenditures are deducted from the beginning fund balance and current resources. Portions of the fund balance may be reserved for various purposes, such as encumbrances.

**Enterprise Fund**

A fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the cost of providing services to the public is primarily financed or recovered through user charges.

**Expenditures**

Under the modified accrual basis of accounting, expenditures are recognized when the liability is incurred and expected to be liquidated with current financial resources.

**Fiduciary Fund**

A fund used to account for resources held for the benefit of parties other than the County itself. The resources from these funds are held for the benefit of others and not available to support the County's own programs. These funds are reported in a Statement of Fiduciary Assets and Liabilities separate from the County's financial statements.

**Fiscal Year**

A twelve-month period, extending from October 1st through the following September 30th, which is designated as the operating year for accounting and budget purposes in the County.

**FTE**

The decimal equivalent of a full-time position based on 2,080 hours per year, whether filled or vacant. For example, an employee working 20 hours per week would be equivalent to 0.50 FTE.

**Fund**

A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance**

The excess of the assets of a fund over its liabilities, reserves, and obligations to be carried over into the next fiscal year.

**General Fund**

The largest fund within the County, used to account for general operations and activities. This fund accounts for most of the financial resources of Travis County. General Fund revenue is comprised primarily of property taxes; other typical revenue sources include fines and fees, interest, intergovernmental transfers, and charges for services.

**General Obligation Debt**

Debt that is secured by the full faith and credit of the issuer and sold to borrow money to pay for needed major projects such as improvements to roadways, bridges and park infrastructure.

**Governmental Accounting Standards Board (GASB)**

An organization whose main purpose is to improve and create accounting and reporting standards and generally accepted accounting principles (GAAP).

**Governmental Fund**

A category of funds that is used to account for revenues and expenditures of the main government of Travis County and is included in the County's fund financial statements. Governmental funds include the General Fund, Grants Fund, General Purpose Debt Service Fund, Permanent Improvement Bonds Fund, and other governmental funds.

**Grant**

A contribution by a government or other organization to support a general or specified purpose. In most cases, County grants are received from the State or Federal governments, or from local non-profit organizations.

**Homestead**

A building occupied by the owner of the structure 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 any improvements attached to it.

**Interlocal Agreement**

Agreements between governmental agencies often resulting in one governmental agency receiving funds from another agency in the form of grants, shared revenues, and other payments in exchange for services provided.

**Internal Service Fund**

A type of proprietary fund used to account for the financing of goods or services provided by one department to other departments of the government on a cost reimbursement basis in Travis County. The Risk Management Fund is Travis County's self-insurance fund for worker's compensation, auto and general liability, and internal losses. The Employee Health Benefits Fund was established in 2002 and provides self-insurance for employee and retiree health benefits.



**Job**

A title that describes the work an employee does and the level of the job or profession – e.g., Accountant I.

**Long-Term Debt**

At Travis County, long-term debt is defined as having a maturity of more than five years after the date of issuance.

**Major Fund**

A fund with revenues, expenditures, assets or liabilities that make up at least 10 percent of the total for the fund category or type and at least five percent of the aggregate amount of all governmental and enterprise funds. Seven of the County's 64 individual governmental funds are considered major funds. These funds are: General, Operating Grants, General Purpose Debt Service, Capital Permanent Improvement Bonds, Capital Certificates of Obligation, Capital Road and State Highway Bonds and Certificates of Obligation, and Capital Grants.

**Median Homestead Taxable Value**

The taxable property value of a Travis County homestead, as appraised and certified by the Travis Central Appraisal District, that lies at the midpoint of all Travis County homestead taxable values. For FY 2016, this number is \$199,300.

**Median Homestead Value**

The property value of a Travis County homestead, as appraised and certified by the Travis Central Appraisal District, that lies at the midpoint of all Travis County homestead values. For FY 2016, this number is \$248,440.

**Non-Major Fund**

A fund in which the revenues, expenditures, assets or liabilities do not make up at least 10 percent of the total for the fund category or type and at least five percent of the aggregate amount of all governmental and enterprise funds. The County reports the following non-major governmental funds in the CAFR: Special Revenue, Capital Projects, Debt Service, and Permanent School.

**Office**

The organization unit that functions uniquely in its delivery of service, and is designated by a unique three-digit code; can be interchangeable with "department."

**One-time**

A funding status that indicates that the appropriation will not be included in the County's Base Budget in the following fiscal year.

**Ongoing**

A funding status that indicates that the appropriation will be included in the County's Base Budget from one fiscal year to the next.

**Operating Funds**

Resources derived from recurring revenue sources used to finance ongoing operations and “pay as you go” capital projects.

**Operating Transfer**

The movement of monies between funds of the same governmental entity.

**Order**

A rule, command or direction that has been duly approved by the jurisdiction’s governing body (Commissioners Court in Travis County).

**Pay Scale**

A graded scale of wages and salaries paid within Travis County.

**Peace Officer Pay Scale (POPS)**

A separate graded scale of wages or salaries for county-employed peace officers, such as sheriffs, constables, park rangers, and investigators.

**Performance Measure**

A quantifiable indicator used to assess how well an organization is achieving its desired objectives. Travis County performance measures assess such things as outcomes, citizen demand for services and operating efficiencies. This data is typically gathered by departments and reported during the budget process.

**Pilot Program**

An activity executed as a test or a trial. Pilot programs are generally funded on a one-time basis and renewed for the following fiscal year if success is documented through performance measures.

**Position**

A unique job identified with an eight-digit number in SAP.

**Position List**

A comprehensive list of all positions and jobs within a department and the employees who may fill those positions/jobs. The list is used for planning and budgeting purposes.

**Pre-Encumbrance**

Reservations of funds made through SAP shopping carts. Pre-encumbrances are converted into an Encumbrance when a purchase order is created in SAP from the shopping cart.

**Preliminary Budget**

A draft financial plan presented to the Commissioners Court in late July that reflects the funding recommendations of the Planning and Budget Office. The recommendations are made in compliance with the Commissioners Court's annual budget policy guidelines. The Preliminary Budget is used as a basis for the deliberations that occur during August and September at various public hearings, work sessions and voting sessions of the Commissioners Court.

**Program**

A mandate and associated resources conferred by the federal or state government or by Commissioners Court that provides a department administrative authority to achieve specific outcomes within a jurisdiction. Programs may create a management structure and may provide the basis for budgeting structure and resource allocation.

**Property Tax**

Also referred to as Ad Valorem Tax. This is a tax of real estate or personal property based on the assessed value of the property.

**Proposed Budget**

A financial plan filed by the Planning and Budget Office for consideration by Commissioners Court to adopt for use October 1 to September 30.

**Proprietary Fund**

Funds used to account for a government's ongoing organizations and activities that are similar to businesses found in the private sector. These funds are generally considered self-supporting because the services provided by the funds are financed through user charges or by cost reimbursement. Within Travis County, the Internal Service Funds are Propriety Funds.

**Rating Agency**

A company that assesses the creditworthiness of debt securities and debt issuers. Travis County receives bond ratings from Standard and Poor's and Moody's.

**Rebudgeted**

Unused funds that were first approved in one fiscal year and are re-appropriated for the following year. All encumbrances that need to be re-appropriated for the new fiscal year are approved as carry forwards in the individual office's or department's accounts, and must be used for the same purpose and vendor to which the contractual obligation and encumbrance were originally applied.

**Refunding**

A procedure in which an issuer refinances outstanding bonds by issuing new bonds. The main reason for refunding is to reduce the issuer's interest costs.

**Reserve**

A central account used to set aside budgeted revenue that is not required for expenditure in the current budget year. These central accounts often have dedicated purposes or "earmarks" for potential purposes within that fiscal year. See also Earmark.

**Residential Homestead Exemption**

A reduction in taxable value on a primary residence. Travis County offers a 20% exemption on a principal residence primarily owned and occupied by an individual. Taxpayers can apply for a Homestead Exemption to lower the taxable value and tax liability on their property.

**Revenue**

Sources of income that finance the operations of government.

**Revenue Estimate**

An annual projection of revenue and beginning fund balance that is prepared by the Auditor's Office. Included in the projection are estimates for the general fund, the special revenue funds, the internal service funds, and the debt service funds.

**Rollback Tax Rate**

A tax rate that provides the taxing unit with approximately the same amount of revenue it spent in the previous year for day-to-day operations (Maintenance and Operations), plus an extra 8%. The tax rate the taxing unit needs to pay its debts in the coming year (Interest and Sinking) is considered separately. If a unit adopts a tax rate that is higher than the rollback rate, voters in the unit can petition for an election to roll back the size of the tax increase to the Rollback Tax Rate.

**SAP**

SAP is an acronym for Systems, Applications and Products in Data Processing. SAP is the company that developed the software that is used to run the County's business processes such as Finance, Procurement, Payroll and Human Resources. See also BEFIT.

**SBP**

SBP is an acronym for the Budgeting and Planning for Public Sector module within SAP that will allow departmental budget staff to submit information to PBO during the budget process through an integrated web interface. The budget module is expected to allow linkages to personnel and performance measurement data.

**Shopping Cart**

In SAP, a virtual tool used to designate the goods and services planned for purchase that are needed by a particular office or department.

**Sinking Fund**

A fund into which monies are placed to redeem bonds (i.e., pay the debt service) in accordance with a redemption schedule in the bond contract.

**Special Purpose Reserve**

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Special Revenue Fund**

A fund used to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to finance particular functions or activities of government. Some special revenue funds do not report a specific revenue source but rather are intended to present the finances related to a particular activity, such as social services. Such funds may not track any original revenue source at all but are composed entirely of transferred resources.

**STAR Flight**

The Travis County aerial public safety program that provides 24/7 emergency services including medical transport, swift-water rescue, search and rescue, high-angle rescue, fire suppression/aerial reconnaissance and law safety assistance to the residents of Travis County and the various counties in the Central Texas area. The acronym stands for Shock Trauma Air Rescue (STAR).

**Structural Balance**

In governmental budgeting, a budget achieves structural balance if it supports financial sustainability for multiple years into the future through the matching of ongoing expenditures to ongoing revenues and the maintenance of an appropriate reserve balance.

**Target Budget**

The budget that serves as a starting point for the next fiscal year. County departments and offices are required to submit budgets at a defined target (or base) level each fiscal year. The target budget level represents the current year Adopted Budget plus the annualized impact of increased partial-year funding included in the Adopted Budget, less any current year one-time funding, as well as other appropriate modifications such as mid-year budget adjustments.

**Tax Exemption**

A type of tax relief that reduces the assessed value of a home or entity to a taxable value on which tax bills are based. A property tax exemption removes a percentage or a fixed dollar amount of a property's assessed value from taxation.

**Tax Increment Financing (TIF)**

An economic development tool that Texas counties can use to finance needed structural improvements and enhanced infrastructure within a defined area. These improvements usually are undertaken to promote the viability of existing businesses and to attract new commercial enterprises to the area. The cost of the improvements is repaid by the contribution of future tax revenue from the participating taxing jurisdictions. The statutes governing tax increment financing are located in Chapter 311 of the Texas Tax Code.

**Tax Rate**

The amount of tax stated in terms of a unit of the tax base; in Texas, the tax rate is stated in terms of every \$100 of value.

**Transfers In/Out**

The movement of revenue or expenditure budget between funds within Travis County. Transfers In/Out are used to move revenue from the fund in which the statute or budget requires to collect them to the fund that the statute or budget requires to expend them, and to use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorization. Such transactions must be approved by Commissioners Court.

**Travis Central Appraisal District**

The Travis Central Appraisal District (TCAD) is a special unit of government with the primary responsibility to develop an annual appraisal roll for use by taxing units in imposing ad valorem taxes on property in the district. TCAD works to provide accurate appraisal of all property in Travis County at one hundred percent market value, equally and uniformly.

**Unallocated Reserve**

This reserve is established as a buffer in the event of a disaster or an emergency of an extraordinary nature. Since 1989, Travis County has maintained an Unallocated Reserve balance equal to 11% of budgeted expenditures. In FY 2014, the balance in the Unallocated Reserve was increased to 12% of budgeted expenditures.

**Voter Approved/Authorized Bonds**

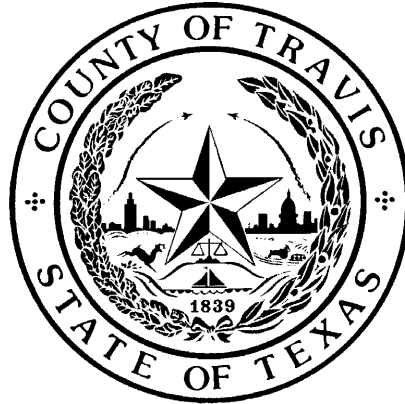
Bond elections allow voters to decide on long-term financing for major capital improvement projects in Travis County. Travis County often holds bond elections in conjunction with other scheduled elections.

## ACRONYMS

ACMS – Adult Case Management System  
ADAAA – Americans with Disabilities Act Amendments Act of 2008  
ATCIC – Austin Travis County Integral Care  
A&M – Agricultural & Mechanical  
BCP – Balcones Canyonlands Preserve  
BCCP – Balcones Canyonlands Conservation Plan  
BEA – U.S. Bureau of Economic Analysis  
CAFR – Comprehensive Annual Financial Report  
CAN – Community Advancement Network  
CAPCOG – Capital Area Council of Governments  
CAPDS - Capital Area Private Defender Service  
CAPSO – County Attorney’s Processing Site Order  
CAR – Capital Acquisition Resources account  
CBO – Congressional Budget Office  
CIP – Capital Improvement Plan  
CJC – Criminal Justice Center  
CJIS – Criminal Justice Information System  
CN – Constable  
CO – Certificate of Obligation  
COLA – Cost of Living Adjustment  
CPI – Consumer Price Index  
CPS – Child Protective Services  
CTECC - Combined Transportation, Emergency and Communications Center  
DMS – Document Management System  
DRC – Dispute Resolution Center  
EPA – Environmental Protection Agency  
ETR – Effective Tax Rate  
FACTS – Fully Automated Courts Tracking System  
FFE – Furniture, Fixtures and Equipment  
FM – Farm to Market  
FMD – Facilities Management Department  
FTEs – Full Time Equivalent  
FY – Fiscal Year  
GDP – Gross Domestic Product  
GFOA – Government Finance Officers Association  
HHSVS – Health and Human Services and Veterans Service  
HIPAA - Health Information Portability and Accountability Act  
HMAC – Hot Mix Asphalt Concrete  
HMS – Heman Marion Sweatt  
HRMD – Human Resources Management Department  
HVAC – Heating Ventilating and Air Conditioning

I&S – Interest and Sinking  
IJS – Integrated Justice System  
ILA – Interlocal Agreement  
ISD – Independent School District  
ITS – Information Technology Services  
JCM – Juvenile Case Manager  
JJAEP – Juvenile Justice Alternative Education Program  
JP – Justice of the Peace  
LCRA – Lower Colorado River Authority  
LEOSE – Law Enforcement Officers Standards and Education  
LWTP – Land Water Transportation Plan  
M&O – Maintenance and Operations  
MAC – Managed Assigned Counsel  
MEO – Medical Examiner’s Office  
MSA – Metropolitan Statistical Area  
MSS – Market Salary Study  
NAME - National Association of Medical Examiners  
OCR – Office of Child Representation  
ODL – Occupational Driver License  
OPR – Office of Parental Representation  
PBO – Planning and Budget Office  
PIU – Public Integrity Unit  
POPS – Peace Officer Pay Scale  
PREA – Prison Rape Elimination Act  
PU – Pickup  
PY – Plan Year  
RECA – Real Estate Council of Austin  
RFP – Request for Proposal  
RMCR – Records Management and Communication Resources  
RRS – Regional Radio System  
STAR Flight – Shock Trauma Air Rescue  
SUV – Sport Utility Vehicle  
TC – Travis County  
TCAD – Travis Central Appraisal District  
TCDRS – Texas County & District Retirement System  
TCSO – Travis County Sheriff’s Office  
TERP – Texas Emissions Reduction Plan  
TIDC – Texas Indigent Defense Commission  
TIF – Tax Increment Financing  
TIRZ – Tax Increment Reinvestment Zone  
TNR – Transportation and Natural Resources  
TPA – Third Party Administrator  
UPS – Uninterruptable Power Supply  
USFWS – US Fish & Wildlife Service





FISCAL YEAR 2018 ADOPTED BUDGET  
SECTION IV – REVENUE ESTIMATE

**General Fund**  
**Budget Comparison by Revenue Category**  
**5th Revenue Estimate**

<b>Budget</b>			
<b>FY 2017 vs. FY 2018</b>			
	<b>FY 2017</b>	<b>FY 2018</b>	<b>Variance</b>
<b>Beginning Balance</b>	<b>\$135,080,811</b>	<b>\$141,162,739</b>	<b>\$ 6,081,928</b>
<b>Taxes</b>	482,889,124	518,902,057	36,012,933
<b>Intergovernmental</b>	14,917,724	15,991,581	1,073,857
<b>Charges for Services</b>	61,800,388	63,811,702	2,011,314
<b>Fines and Forfeits</b>	889,426	866,577	<b>(22,849)</b>
<b>Investment Income</b>	1,480,916	4,610,776	3,129,860
<b>Miscellaneous</b>	3,329,198	2,577,960	<b>(751,238)</b>
<b>Other Financing Sources</b>	659,194	1,139,009	479,815
<b>Total Available Resources</b>	<b>\$ 701,046,781</b>	<b>\$749,062,401</b>	<b>\$ 48,015,620</b>

**All Funds**  
**Budget Comparison**  
**5th Revenue Estimate**

<b>Fund</b>	<b>Fund Name</b>	<b>Budget FY 2017</b>	<b>Budget FY 2018</b>	<b>Variance</b>
0001	General Fund	\$ 565,965,970	\$ 607,899,662	\$ 41,933,692
0002	700 Lavaca Complex	1,398,449	1,272,478	(125,971)
0003	TX Expo/Heritage Center	1,060,090	1,160,055	99,965
0100	Law Library	778,576	849,559	70,983
0104	Dispute Resolution	416,404	428,860	12,456
0105	Voter Registration	196,127	132,109	(64,018)
0106	Juvenile Fee	5,622	9,844	4,222
0107	Juvenile Justice Alternative Education Program (JJAEP)	20,741	10,922	(9,819)
0108	County Clerk Records Management & Preservation	2,050,884	2,234,362	183,478
0109	LCRA-TC Parks CIP	173,701	229,993	56,292
0110	Records Management & Preservation	277,724	265,745	(11,979)
0111	Courthouse Security	1,706,154	428,921	(1,277,233)
0113	Court Reporter Service	343,119	357,921	14,802
0114	Juvenile Deferred Prosecution	1,681	2,800	1,119
0115	Balcones Canyonland Preservation	17,619,684	18,603,979	984,295
0118	LEOSE Comm. Court	1,036	1,036	-
0119	Juvenile Delinquency Prevention	77	-	(77)
0121	Unclaimed Property	50,609	50,074	(535)
0122	Professional Prosecutors	70,000	70,000	-
0123	Mary Quinlan Park	7,119	9,214	2,095
0124	Judiciary Fee-Probate	155,115	160,248	5,133
0125	Justice Court Technology	135,815	123,280	(12,535)
0127	District Clerk Records Management	89,200	95,626	6,426
0128	Elections Contract	909,759	1,154,977	245,218
0129	County Clerk Archival	2,020,387	2,230,161	209,774
0130	Family Protection	51,231	49,557	(1,674)
0131	Drug Court Program	138,880	169,305	30,425
0132	Probate Guardianship	77,670	77,216	(454)
0133	Vital Statistic Preservation	520	741	221
0134	Fire Code	225,542	271,222	45,680
0135	Child Abuse Prevention	4,914	5,197	283
0136	Justice Ct Building Security	35,838	35,234	(604)
0137	Juvenile Case Manager	170,514	159,937	(10,577)
0138	Health Food Permits	86,593	179,947	93,354
0139	District Court Records Technology	134,285	138,812	4,527
0140	County & District Courts Technology	24,447	22,390	(2,057)
0141	Court Records Preservation	188,893	201,699	12,806
0142	CAPCOG 9-1-1	158	-	(158)
0144	Unclaimed Juvenile Restitution	309	631	322
0145	Road and Bridge	15,051,815	16,290,254	1,238,439
0149	After School Youth Enrichment Services	188,048	200,000	11,952
0151	Civil Courts Facilities	356,693	374,768	18,075
0152	Juvenile Case Manager Program	27,645	26,836	(809)
Various	Debt Service	93,729,822	93,579,990	(149,832)
8955	Self Insurance	6,224,942	6,149,557	(75,385)
8956	Employee Health Benefit	75,311,678	81,823,410	6,511,732
	<b>Total</b>	<b>\$ 787,484,480</b>	<b>\$ 837,538,529</b>	<b>\$ 50,054,049</b>

**All Funds**  
**FY 2018 Estimate of Available Resources**  
**5th Revenue Estimate**

Fund	Fund Name	FY 2018
0001	General Fund	\$ 749,062,401
0002	700 Lavaca Complex	3,951,790
0003	TX Expo/Heritage Center	2,317,594
0100	Law Library	1,253,230
0104	Dispute Resolution	484,515
0105	Voter Registration	195,105
0106	Juvenile Fee	448,136
0107	Juvenile Justice Alternative Education Program (JJAEP)	137,894
0108	County Clerk Records Management & Preservation	6,755,443
0109	LCRA-TC Parks CIP	1,130,673
0110	Records Management & Preservation	342,532
0111	Courthouse Security	609,873
0113	Court Reporter Service	423,858
0114	Juvenile Deferred Prosecution	99,863
0115	Balcones Canyonland Preservation	23,098,466
0118	LEOSE Comm. Court	8,978
0119	Juvenile Delinquency Prevention	1,051
0121	Unclaimed Property	50,074
0122	Professional Prosecutors	70,000
0123	Mary Quinlan Park	310,773
0124	Judiciary Fee-Probate	225,830
0125	Justice Court Technology	318,087
0127	District Clerk Records Management	540,136
0128	Elections Contract	1,722,369
0129	County Clerk Archival	8,509,947
0130	Family Protection	55,961
0131	Drug Court Program	226,037
0132	Probate Guardianship	266,318
0133	Vital Statistic Preservation	35,436
0134	Fire Code	1,063,832
0135	Child Abuse Prevention	34,029
0136	Justice Ct Building Security	507,024
0137	Juvenile Case Manager	836,159
0138	Health Food Permits	753,118
0139	District Court Records Technology	399,488
0140	County & District Courts Technology	191,550
0141	Court Records Preservation	434,360
0142	CAPCOG 9-1-1	49
0144	Unclaimed Juvenile Restitution	42,640
0145	Road and Bridge	19,538,575
0146	Gardner House Handicraft	4,755
0149	After School Youth Enrichment Services	200,000
0151	Civil Courts Facilities	1,731,834
0152	Juvenile Case Manager Program	106,351
0153	Truancy Civil Court	1,200
Various	Debt Service	108,804,077
8955	Self Insurance	17,747,345
8956	Employee Health Benefit	102,459,688
Various	Capital Project Funds - Debt Funded	168,571,527
	<b>Total</b>	<b>\$ 1,226,079,971</b>

Fund Name	Fund	Revenue Category	FY 2017	FY 2018
<b>700 Lavaca Complex</b>	0002	Beginning Balance	4,322,319	2,679,312
		Investment Income	36,752	42,271
		Miscellaneous	1,361,697	1,230,207
		Total Resources	5,720,768	3,951,790
<b>TX Expo/Heritage Center</b>	0003	Beginning Balance	2,256,009	1,157,539
		Charges for Services	239,650	235,000
		Investment Income	16,205	17,794
		Miscellaneous	804,235	907,261
		Total Resources	3,316,099	2,317,594
<b>Law Library</b>	0100	Beginning Balance	307,752	403,671
		Charges for Services	776,300	843,941
		Investment Income	2,276	5,618
		Total Resources	1,086,328	1,253,230
<b>Dispute Resolution</b>	0104	Beginning Balance	36,410	55,655
		Charges for Services	337,864	351,130
		Investment Income	637	1,539
		Miscellaneous	4,202	2,490
		Other Financing Sources	73,701	73,701
		Total Resources	452,814	484,515
<b>Voter Registration</b>	0105	Beginning Balance	92,666	62,996
		Intergovernmental	196,127	132,109
		Investment Income	-	-
		Total Resources	288,793	195,105
<b>Juvenile Fee</b>	0106	Beginning Balance	428,935	438,292
		Charges for Services	2,608	3,480
		Investment Income	3,014	6,364
		Total Resources	434,557	448,136
<b>Juvenile Justice Alternative Education Program (JJAEP)</b>	0107	Beginning Balance	317,521	126,972
		Intergovernmental	19,479	10,922
		Investment Income	1,262	-
		Other Financing Sources	-	-
		Total Resources	338,262	137,894
<b>County Clerk Records Management &amp; Preservation</b>	0108	Beginning Balance	3,135,895	4,521,081
		Charges for Services	2,022,000	2,175,285
		Investment Income	28,884	59,077
		Total Resources	5,186,779	6,755,443

Fiscal Year 2018 Adopted Budget  
Special Revenue, Debt Service, and Proprietary Funds

Travis County

Fund Name	Fund	Revenue Category	FY 2017	FY 2018
LCRA-TC Parks CIP	0109	Beginning Balance	3,211,628	900,680
		Charges for Services	151,974	216,673
		Investment Income	21,727	13,320
		Total Resources	3,385,329	1,130,673
Records Management & Preservation	0110	Beginning Balance	53,209	76,787
		Charges for Services	277,415	264,652
		Investment Income	309	1,093
		Total Resources	330,933	342,532
Courthouse Security	0111	Beginning Balance	144,999	180,952
		Charges for Services	424,182	427,371
		Investment Income	3,515	1,550
		Other Financing Sources	1,278,457	-
		Total Resources	1,851,153	609,873
Court Reporter Service	0113	Beginning Balance	36,588	65,937
		Charges for Services	342,810	356,991
		Investment Income	309	930
		Total Resources	379,707	423,858
Juvenile Deferred Prosecution	0114	Beginning Balance	94,219	97,063
		Charges for Services	1,057	1,414
		Investment Income	624	1,386
		Total Resources	95,900	99,863
Balcones Canyonland Preservation	0115	Beginning Balance	24,101,238	4,494,487
		Charges for Services	387,529	357,615
		Investment Income	171,557	212,289
		Miscellaneous	122,798	88,477
		Other Financing Sources	16,937,800	17,945,598
		Total Resources	41,720,922	23,098,466
LEOSE Comm. Court	0118	Beginning Balance	6,907	7,942
		Intergovernmental	1,036	1,036
		Investment Income	-	-
		Total Resources	7,943	8,978
Juvenile Delinquency Prevention	0119	Beginning Balance	1,050	1,051
		Charges for Services	77	-
		Investment Income	-	-
		Total Resources	1,127	1,051

Fund Name	Fund	Revenue Category	FY 2017	FY 2018
Unclaimed Property	0121	Beginning Balance	-	-
		Fines and forfeits	50,000	50,000
		Investment Income	609	74
		Total Resources	50,609	50,074
Professional Prosecutors	0122	Beginning Balance	-	-
		Intergovernmental	-	-
		Investment Income	-	-
		Other Financing Sources	70,000	70,000
		Total Resources	70,000	70,000
Mary Quinlan Park	0123	Beginning Balance	298,516	301,559
		Investment Income	2,119	4,214
		Miscellaneous	5,000	5,000
		Total Resources	305,635	310,773
Judiciary Fee-Probate	0124	Beginning Balance	42,300	65,582
		Charges for Services	155,000	160,000
		Investment Income	115	248
		Total Resources	197,415	225,830
Justice Court Technology	0125	Beginning Balance	266,825	194,807
		Charges for Services	133,685	119,947
		Investment Income	2,130	3,333
		Total Resources	402,640	318,087
District Clerk Records Management	0127	Beginning Balance	367,327	444,510
		Charges for Services	86,606	89,348
		Investment Income	2,594	6,278
		Total Resources	456,527	540,136
Elections Contract	0128	Beginning Balance	154,855	567,392
		Intergovernmental	-	-
		Charges for Services	907,873	1,149,378
		Investment Income	1,886	5,599
		Total Resources	1,064,614	1,722,369
County Clerk Archival	0129	Beginning Balance	4,817,189	6,279,786
		Charges for Services	1,989,000	2,145,768
		Investment Income	31,387	84,393
		Total Resources	6,837,576	8,509,947
Family Protection	0130	Beginning Balance	10,754	6,404
		Charges for Services	51,221	49,557
		Investment Income	10	-
		Total Resources	61,985	55,961

**Fiscal Year 2018 Adopted Budget  
Special Revenue, Debt Service, and Proprietary Funds**

**Travis County**

<b>Fund Name</b>	<b>Fund</b>	<b>Revenue Category</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Drug Court Program</b>	0131	Beginning Balance	65,121	56,732
		Charges for Services	138,427	168,515
		Investment Income	453	790
		Total Resources	<u>204,001</u>	<u>226,037</u>
<b>Probate Guardianship</b>	0132	Beginning Balance	233,486	189,102
		Charges for Services	76,000	75,000
		Investment Income	1,670	2,216
		Total Resources	<u>311,156</u>	<u>266,318</u>
<b>Vital Statistic Preservation</b>	0133	Beginning Balance	37,548	34,695
		Charges for Services	211	110
		Investment Income	309	631
		Total Resources	<u>38,068</u>	<u>35,436</u>
<b>Fire Code</b>	0134	Beginning Balance	716,880	792,610
		Charges for Services	220,000	260,000
		Investment Income	5,542	11,222
		Total Resources	<u>942,422</u>	<u>1,063,832</u>
<b>Child Abuse Prevention</b>	0135	Beginning Balance	23,438	28,832
		Charges for Services	4,768	4,706
		Investment Income	146	491
		Total Resources	<u>28,352</u>	<u>34,029</u>
<b>Justice Ct Building Security</b>	0136	Beginning Balance	468,322	471,790
		Charges for Services	32,619	28,237
		Investment Income	3,219	6,997
		Total Resources	<u>504,160</u>	<u>507,024</u>
<b>Juvenile Case Manager</b>	0137	Beginning Balance	819,908	676,222
		Charges for Services	164,353	149,311
		Investment Income	6,161	10,626
		Total Resources	<u>990,422</u>	<u>836,159</u>
<b>Health Food Permits</b>	0138	Beginning Balance	396,538	573,171
		Charges for Services	84,030	172,547
		Investment Income	2,563	7,400
		Total Resources	<u>483,131</u>	<u>753,118</u>
<b>District Court Records Technology</b>	0139	Beginning Balance	234,174	260,676
		Charges for Services	132,562	135,193
		Investment Income	1,723	3,619
		Total Resources	<u>368,459</u>	<u>399,488</u>



Fund Name	Fund	Revenue Category	FY 2017	FY 2018
County & District Courts Technology	0140	Beginning Balance	145,480	169,160
		Charges for Services	23,435	20,123
		Investment Income	1,012	2,267
		Total Resources	169,927	191,550
Court Records Preservation	0141	Beginning Balance	221,643	232,661
		Charges for Services	187,404	198,389
		Investment Income	1,489	3,310
		Total Resources	410,536	434,360
CAPCOG 9-1-1	0142	Beginning Balance	22,418	49
		Intergovernmental	-	-
		Investment Income	158	-
		Total Resources	22,576	49
Unclaimed Juvenile Restitution	0144	Beginning Balance	38,971	42,009
		Fines and forfeits	-	-
		Investment Income	309	631
		Total Resources	39,280	42,640
Road and Bridge	0145	Beginning Balance	3,968,879	3,248,321
		Intergovernmental	72,896	72,763
		Charges for Services	10,384,026	10,131,680
		Fines and forfeits	4,025,260	3,594,367
		Investment Income	47,828	59,598
		Miscellaneous	71,805	131,846
		Other Financing Sources	450,000	2,300,000
		Total Resources	19,020,694	19,538,575
Gardner House Handicraft	0146	Beginning Balance	4,755	4,755
		Investment Income	-	-
		Miscellaneous	-	-
		Total Resources	4,755	4,755
After School Youth Enrichment Services	0149	Beginning Balance	-	-
		Charges for Services	188,048	200,000
		Investment Income	-	-
		Other Financing Sources	-	-
		Total Resources	188,048	200,000
Civil Courts Facilities	0151	Beginning Balance	972,865	1,357,066
		Charges for Services	350,753	357,314
		Investment Income	5,940	17,454
		Total Resources	1,329,558	1,731,834

Fiscal Year 2018 Adopted Budget  
Special Revenue, Debt Service, and Proprietary Funds

Travis County

Fund Name	Fund	Revenue Category	FY 2017	FY 2018
<b>Juvenile Case Manager Program</b>	0152	Beginning Balance	63,167	79,515
		Charges for Services	27,247	25,815
		Investment Income	398	1,021
		Total Resources	90,812	106,351
<b>Truancy Civil Court</b>	0153	Beginning Balance	450	1,200
		Charges for Services	-	-
		Investment Income	-	-
		Total Resources	450	1,200
<b>Debt Service</b>	3001	Beginning Balance	13,888,173	13,324,688
		Taxes	81,943,927	72,980,523
		Investment Income	102,827	186,873
		Miscellaneous	-	-
		Other Financing Sources	-	-
		Total Resources	95,934,927	86,492,084
<b>Debt Service -Taxable</b>	3005	Beginning Balance	1,472,052	1,899,399
		Taxes	11,673,809	18,160,379
		Investment Income	9,259	32,215
		Miscellaneous	-	2,220,000
		Other Financing Sources	-	-
		Total Resources	13,155,120	22,311,993
<b>Self Insurance</b>	8955	Beginning Balance	13,844,959	11,597,788
		Investment Income	129,248	184,645
		Miscellaneous	6,095,694	5,964,912
		Other Financing Sources	-	-
		Total Resources	20,069,901	17,747,345
<b>Employee Health Benefit</b>	8956	Beginning Balance	18,196,739	20,636,278
		Investment Income	129,696	208,187
		Miscellaneous	75,181,982	81,615,223
		Other Financing Sources	-	-
		Total Resources	93,508,417	102,459,688

**FY 2018 Capital Project Fund Balances**  
**5th Revenue Estimate**

<b>Fund</b>	<b>Fund Name</b>	<b>FY 2018</b>
4023	UnLtd Tax Rd Bds Series 1998-Sh45	\$ 664,003
4035	Ltd Tax Perm Imp Bds Series 2002	1,050,981
4036	UnLtd Tax Rd Bds Series 2002	611,674
4038	Ltd Tax Cert of Obligation Series 2003	663
4039	Ltd Tax Perm Imp Bds Series 2003	174,432
4042	Ltd Tax Perm Imp Bds Series 2004	325,107
4043	UnLtd Tax Rd Bds Series 2004	375,989
4045	Ltd Tax Perm Imp Bds Series 2005	126,964
4046	UnLtd Tax Rd Bds Series 2005	129,795
4047	Ltd Tax Perm Imp Bds Series 2006	2,510,932
4048	UnLtd Tax Rd Bds Series 2006	2,366,575
4052	Ltd Tax Cert of Obligation Series 2007	124,054
4053	Ltd Tax Perm Imp Bds Series 2007	1,959,917
4054	UnLtd Tax Rd Bds Series 2007	4,951,680
4055	Ltd Tax Cert of Obligation Series 2007-A	172,042
4056	Ltd Tax Cert of Obligation Series 2008	201,228
4057	Ltd Tax Perm Imp Bds Series 2008	397,448
4058	UnLtd Tax Rd Bds Series 2008	3,679,846
4059	Ltd Tax Cert of Obligation Series 2009	100,120
4060	Ltd Tax Perm Imp Bds Series 2009	221,542
4061	UnLtd Tax Rd Bds Series 2009	2,566,562
4063	Cert of Obligation Series 2010-Nontax	181,104
4064	Perm Imp Bds Series 2010	1,114,734
4065	UnLtd Tax Rd Bds Series 2010	3,647,747
4068	Cert of Obligation Series 2011-T/E	5,884
4069	Perm Imp Bds Series 2011	1,844,706
4070	UnLtd Tax Rd Bds Series 2011	3,714,843
4072	Cert of Obligation Series 2012	1,744,080
4073	Perm Imp Bds Series 2012	2,299,023
4074	UnLtd Tax Rd Bds Series 2012	6,939,679
4075	State Hwy Bonds 2012	70,230
4081	Cert of Obligation Series 2013	28,373
4082	Perm Imp Bds Series 2013	4,836,376
4083	Road Bonds Series 2013	14,901,813
4084	Cert of Obligation Series 2014	2,602,139
4085	Perm Imp Bds Series 2014	5,581,671
4086	UnLtd Tax Rd Bds Series 2014	13,841,609
4087	State Hwy Bonds 2014	3,022,778
4088	State Hwy Bonds 2014A	75,728
4089	Cert of Obligation Series 2015	168,104
4090	Perm Imp Bds Series 2015	5,999,310
4091	UnLtd Tax Rd Bds Series 2015	19,706,477
4092	State Hwy Bonds 2015	776,976
4093	Cert of Obligation Series 2016	213,905
4094	Perm Imp Bds Series 2016	3,541,039
4095	UnLtd Rd Bds Series 2016	24,737,755
4096	State Hwy Bonds 2016	195,591
4097	Cert of Obligation Series 2017	16,908,942
4098	Perm Imp Bds Series 2017	6,037,642
4099	UnLtd Tax Rd Bds Series 2017	1,121,715
<b>Total</b>		<b><u>\$ 168,571,527</u></b>

Fiscal Year 2018 Adopted Budget

Travis County

Fund	Fund Description	Cost Center Description	G/L Account Description	FY 2017 Budget	FY 2018 Budget
0001	General Fd	Co Auditor Aud-GF	Grant Administrative Cost Revenue-IDC Post	114,736	118,163
0001	General Fd	Co Auditor Aud-GF	Combined Charities Collection Fee	1,998	1,603
0001	General Fd	Co Auditor Aud-GF	Credit Union Fee	1,245	1,147
0001	General Fd	Co Auditor Aud-GF	Union Dues Collection Revenue	4,840	4,686
0001	General Fd	County Treasurer Adm-GF	Collection Fees	303,155	275,532
0001	General Fd	County Treasurer Adm-GF	Returned Check Fee	300	221
0001	General Fd	County Treasurer Adm-GF	Contractual Services-Treasury Services	12,222	12,221
0001	General Fd	County Treasurer Adm-GF	Demand Account Interest Income	1,059	4,481
0001	General Fd	County Treasurer Adm-GF	Trfrs from Unclaimed Property Fd	50,000	50,000
0001	General Fd	Tax Collector Prop Tax Cln-GF	Current Property Taxes	489,767,133	526,719,585
0001	General Fd	Tax Collector Prop Tax Cln-GF	Current Property Tax Underpaid By \$2 Or Less	(1,500)	(1,097)
0001	General Fd	Tax Collector Prop Tax Cln-GF	Current Property Tax Refunds (Contra)	(2,105,129)	(2,908,627)
0001	General Fd	Tax Collector Prop Tax Cln-GF	Property Tax Rebates	(8,727,361)	(7,531,610)
0001	General Fd	Tax Collector Prop Tax Cln-GF	Vehicle Inventory Tax	165,000	137,791
0001	General Fd	Tax Collector Prop Tax Cln-GF	Prior Years Delinquent Tax	2,878,081	2,962,708
0001	General Fd	Tax Collector Prop Tax Cln-GF	Delinquent Tax Refunds (Contra Account)	(1,773,920)	(3,198,188)
0001	General Fd	Tax Collector Prop Tax Cln-GF	Personal Property Late Rendition Penalty	224,537	213,647
0001	General Fd	Tax Collector Prop Tax Cln-GF	Real Property 25D Penalty	2,607	2,546
0001	General Fd	Tax Collector Prop Tax Cln-GF	Real Property Penalty & Interest	2,355,988	2,436,729
0001	General Fd	Tax Collector Prop Tax Cln-GF	Unclaimed Foreclosure Proceeds	8,688	28,573
0001	General Fd	Tax Collector Prop Tax Cln-GF	Unclaimed Property Tax Refunds	95,000	40,000
0001	General Fd	Tax Collector Prop Tax Cln-GF	Time Payment 10% Fee	4,441	4,270
0001	General Fd	Tax Collector Prop Tax Cln-GF	Returned Check Fee	5,736	4,105
0001	General Fd	Tax Collector Prop Tax Cln-GF	Wine & Beer Permit Admin Fee	71,589	161,881
0001	General Fd	Tax Collector Prop Tax Cln-GF	Tax Collection Service -Other Entities	2,458,776	2,753,798
0001	General Fd	Tax Collector Prop Tax Cln-GF	Occupation License	375,967	437,654
0001	General Fd	Tax Collector Prop Tax Cln-GF	Other Short-Term Invest Interest Income	108,655	229,134
0001	General Fd	Tax Collector Prop Tax Cln-GF	Miscellaneous Collections	10,865	9,661
0001	General Fd	Tax Collector County Court at Law Cln-GF	Collection Fees	22,357	22,115
0001	General Fd	Tax Collector Motor Veh Collections-GF	Child Safety Fee	277,831	271,956
0001	General Fd	Tax Collector Motor Veh Collections-GF	Auto Registration Fees	2,256,503	2,255,098
0001	General Fd	Tax Collector Motor Veh Collections-GF	Miscellaneous Fees	5,505	8,021
0001	General Fd	Tax Collector Motor Veh Collections-GF	Tax Certificate Fees	63,160	56,100
0001	General Fd	Tax Collector Motor Veh Collections-GF	Returned Check Fee	12,275	13,950
0001	General Fd	Tax Collector Motor Veh Collections-GF	School Crossing Guard Admin Fee	152,610	148,565
0001	General Fd	Tax Collector Motor Veh Collections-GF	Certificate Of Title Collection Service Fee	1,097,824	1,369,490
0001	General Fd	Tax Collector Motor Veh Collections-GF	Contractual Services- Fee Collection Svs	83,000	83,000
0001	General Fd	Tax Collector Motor Veh Collections-GF	Motor Vehicle Sales Tax/Penalties Collection	10,591,025	10,341,011
0001	General Fd	Tax Collector Motor Veh Collections-GF	Sale Of Recycling Material	-	713
0001	General Fd	Tax Collector Motor Veh Collections-GF	Equipment Rent Revenue	22,500	30,000
0001	General Fd	Tax Collector Voter Registration Cln-GF	Miscellaneous Fees	2,107	1,557
0001	General Fd	PBO Cash Investments	Contractual Services-Cash Investment Services	79,012	79,012
0001	General Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	2,765,804	5,260,727
0001	General Fd	PBO Cash Investments	Other Interest Income	6	6
0001	General Fd	PBO Cash Investments	NCFV-From Pooled Cash Fund	(1,400,000)	(900,000)
0001	General Fd	PBO Cash Investments	Trfrs from Corporations	319,442	336,307
0001	General Fd	PBO Econ Dev & Strategic Inv.-GF	Public Improvement District Fees	-	72,000
0001	General Fd	General Adm NonDivisional	Austin Affordable Housing Revenue	15,998	15,163
0001	General Fd	General Adm NonDivisional	Fish and Wildlife Revenue	29,950	32,526
0001	General Fd	General Adm NonDivisional	Bingo Gross Receipts Tax	459,940	568,870
0001	General Fd	General Adm NonDivisional	Mixed Beverage Tax	11,763,255	12,516,511
0001	General Fd	General Adm NonDivisional	Notary Fee	4,131	3,659
0001	General Fd	General Adm NonDivisional	Nature Conservancy Revenue	-	217
0001	General Fd	General Adm NonDivisional	Miscellaneous Collections	10,705	30,000
0001	General Fd	General Adm NonDivisional	Other Revenue-Unclaimed Vendor Checks	13,523	14,309
0001	General Fd	General Adm NonDivisional	Sale Of Recycling Material	3,335	27,679
0001	General Fd	General Adm NonDivisional	Sale Of Surplus Equipment	20,723	30,000
0001	General Fd	General Adm NonDivisional	Income From Law Suit Settlements	252,051	333,507
0001	General Fd	General Adm NonDivisional	Trfrs from Co Atty Proc Site Orders-Capso Fd	25,000	18,351
0001	General Fd	General Adm NonDivisional	Sale of Major Assets	257,050	300,000
0001	General Fd	TCIS NSS-GF	Commissions From Pay Stations	38,334	-
0001	General Fd	TCIS NSS-GF	Contractual Services-Telephone Monitoring Svs	8,275	33,926
0001	General Fd	TCIS NSS-GF	Contracted Services	-	27,720
0001	General Fd	FMD Adm-GF	Other Buildings Rent Revenue	321,042	356,232
0001	General Fd	FMD Adm-GF	Smart Facility Rent Revenue	313,098	302,659
0001	General Fd	FMD Building Maintenance-GF	Concession Revenue	42,500	42,500
0001	General Fd	FMD Building Maintenance-GF	Miscellaneous Collections	-	21,341
0001	General Fd	FMD Old Courthouse Block-GF	Other Land Rent Revenue	1,260,000	-
0001	General Fd	CA Civil-GF	Prosecutor Longevity	81,049	84,269
0001	General Fd	CA Civil-GF	Civil Filing Fee	816,656	1,062,293
0001	General Fd	CA Civil-GF	Attorney Services-Hospital District	603,492	635,097
0001	General Fd	CA Civil-GF	Trfrs from Co Atty Proc Site Orders-Capso Fd	-	6,649
0001	General Fd	CA Criminal-GF	County Prosecutors Compensation	70,000	70,000
0001	General Fd	CA Criminal-GF	Prosecutor Longevity	63,119	66,739
0001	General Fd	CA Criminal-GF	Criminal Fees-Other	103,184	92,143
0001	General Fd	CA Criminal-GF	Environmental Fines	500	500
0001	General Fd	CA Criminal-GF	Demand Account Interest Income	318	472
0001	General Fd	CA Criminal-GF	College Work Study	7,010	8,469
0001	General Fd	CA Check Division-GF	Prosecutor Longevity	2,731	2,813
0001	General Fd	CA Check Division-GF	Demand Account Interest Income	136	543
0001	General Fd	CA Check Division-GF	College Work Study	7,618	4,159
0001	General Fd	Co Clerk Adm-GF	Trfrs from Co Clerk Archival Fd	7,702	7,702

Fund	Fund Description	Cost Center Description	G/L Account Description	FY 2017 Budget	FY 2018 Budget
0001	General Fd	Co Clerk Eln Adm-GF	Contractual Services-Election Services	300,000	719,777
0001	General Fd	Co Clerk Eln Adm-GF	Election Equipment Rental	4,500	7,250
0001	General Fd	Co Clerk Probate-GF	Attorney Ad Litem Fee-Mental Health	168,933	155,000
0001	General Fd	Co Clerk Probate-GF	Court Clerk Fees	2,972	2,080
0001	General Fd	Co Clerk Probate-GF	Jury Fees	322	334
0001	General Fd	Co Clerk Probate-GF	Mental Health Service & Doc Fee	74,322	68,200
0001	General Fd	Co Clerk Probate-GF	Probate Service Fee	153,319	161,730
0001	General Fd	Co Clerk Probate-GF	Fees For Copies	67,651	70,000
0001	General Fd	Co Clerk Probate-GF	Returned Check Fee	103	86
0001	General Fd	Co Clerk Probate-GF	Trust Fund Fee	2,600	2,130
0001	General Fd	Co Clerk Civil-GF	Civil Filing Fee	343,164	367,350
0001	General Fd	Co Clerk Civil-GF	Jury Fees	30,102	35,380
0001	General Fd	Co Clerk Civil-GF	Probate Service Fee	827	1,000
0001	General Fd	Co Clerk Civil-GF	Fees For Copies	60,708	59,900
0001	General Fd	Co Clerk Civil-GF	Trust Fund Fee	9,431	7,780
0001	General Fd	Co Clerk Civil-GF	Bond Forfeitures	587,263	628,621
0001	General Fd	Co Clerk Crm-GF	Court Clerk Fees	164,048	127,031
0001	General Fd	Co Clerk Crm-GF	Criminal Bond Administrative Fee	18,563	11,370
0001	General Fd	Co Clerk Crm-GF	Jury Fees	828	670
0001	General Fd	Co Clerk Crm-GF	Fees For Copies	45,294	41,280
0001	General Fd	Co Clerk Recording-GF	Fees For Copies	205,986	193,467
0001	General Fd	Co Clerk Recording-GF	Fees For Microfilm	20,438	22,150
0001	General Fd	Co Clerk Recording-GF	Recording Fees	4,860,000	5,330,712
0001	General Fd	Co Clerk Records Mgmt-GF	Fees For Copies	41,357	41,267
0001	General Fd	Dist Clerk Civil-GF	Grant Partial Reimbursement Revenue	166,512	141,738
0001	General Fd	Dist Clerk Civil-GF	Civil Filing Fee	1,029,865	1,095,123
0001	General Fd	Dist Clerk Civil-GF	SAPCRS Transfer Fee	1,170	2,565
0001	General Fd	Dist Clerk Civil-GF	Jury Fees	398,177	432,289
0001	General Fd	Dist Clerk Civil-GF	Fees For Copies	323,827	349,054
0001	General Fd	Dist Clerk Civil-GF	Passport Fee	815,867	898,064
0001	General Fd	Dist Clerk Civil-GF	Record Search Fee	15,403	12,244
0001	General Fd	Dist Clerk Civil-GF	Returned Check Fee	760	432
0001	General Fd	Dist Clerk Civil-GF	Trust Fund Fee	5,549	7,104
0001	General Fd	Dist Clerk Civil-GF	Vital Statistic Report Fee	3,406	3,199
0001	General Fd	Dist Clerk Civil-GF	Jury Impaneling Services	16,412	16,412
0001	General Fd	Dist Clerk Civil-GF	Bond Forfeitures	291,663	212,456
0001	General Fd	Dist Clerk Civil-GF	Other Interest Income	4,649	14,269
0001	General Fd	Dist Clerk Civil-GF	Forfeited Jury Pay	24,180	29,811
0001	General Fd	Dist Clerk Crm-GF	Criminal Bond Administrative Fee	8,204	9,754
0001	General Fd	Dist Clerk Crm-GF	Criminal Fees-Other	89,468	87,456
0001	General Fd	Dist Clerk Crm-GF	Jury Fees	869	836
0001	General Fd	Dist Clerk Crm-GF	Fees For Copies	17,950	22,945
0001	General Fd	Civil Courts District-GF	Tax Master Fee	41,222	40,996
0001	General Fd	Civil Courts County-GF	Judiciary Fees	168,000	168,000
0001	General Fd	DA Criminal Justice-GF	Prosecutor Longevity	219,000	216,480
0001	General Fd	DA Criminal Justice-GF	Felony Prosecutor Supplemental Salary	4,422	4,422
0001	General Fd	DA Criminal Justice-GF	Other State Revenue	35,627	29,207
0001	General Fd	DA Criminal Justice-GF	Criminal Fees-Other	10,343	13,042
0001	General Fd	DA Criminal Justice-GF	Attorney Services-Other	20,000	-
0001	General Fd	DA Criminal Justice-GF	Environmental Fines	10,000	25,000
0001	General Fd	DA Criminal Justice-GF	Demand Account Interest Income	289	1,144
0001	General Fd	DA Criminal Justice-GF	Miscellaneous Collections	3,484	3,257
0001	General Fd	DA Civil Justice-Title IV-E Billable-GF	Grant Partial Reimbursement Revenue	80,000	70,000
0001	General Fd	DA Workers Comp Fraud-GF	Attorney Services-Texas Workers Comp Ins Fd	333,511	-
0001	General Fd	Criminal Courts District-GF	Judiciary Collection Fee	23,709	12,217
0001	General Fd	Criminal Courts District-GF	Restitution	40,982	17,410
0001	General Fd	Criminal Courts County Division-GF	Criminal Fees-Other	5	11
0001	General Fd	Criminal Courts County Division-GF	Judiciary Fees	588,000	588,000
0001	General Fd	Criminal Courts County Division-GF	Restitution	2,329	18
0001	General Fd	Probate Court-GF	Probate Statutory Fees	32,300	32,300
0001	General Fd	Probate Court-GF	Probate Hearing Fee	16,500	13,500
0001	General Fd	Probate Court-GF	Probate Investigator Fee	11,725	11,750
0001	General Fd	Probate Court-GF	Probate Service Fee	46,847	45,500
0001	General Fd	Probate Court-GF	Probate Training Fee	19,596	18,750
0001	General Fd	JP1 Civil-GF	Civil Filing Fee	76,710	81,609
0001	General Fd	JP1 Criminal-GF	Criminal Fees-Other	66,249	60,495
0001	General Fd	JP1 Criminal-GF	Omni Denial License Renewal Fee	5,161	4,139
0001	General Fd	JP1 Criminal-GF	Time Payment 10% Fee	599	441
0001	General Fd	JP1 Criminal-GF	Traffic Fees	4,561	4,855
0001	General Fd	JP1 Criminal-GF	Returned Check Fee	252	19
0001	General Fd	JP1 Criminal-GF	Miscellaneous Collections	179	314
0001	General Fd	JP2 Civil-GF	Civil Filing Fee	116,576	163,296
0001	General Fd	JP2 Criminal-GF	Criminal Fees-Other	252,694	219,327
0001	General Fd	JP2 Criminal-GF	Omni Denial License Renewal Fee	21,144	16,153
0001	General Fd	JP2 Criminal-GF	Time Payment 10% Fee	4,061	4,032
0001	General Fd	JP2 Criminal-GF	Traffic Fees	17,459	13,287
0001	General Fd	JP2 Criminal-GF	Returned Check Fee	250	196
0001	General Fd	JP2 Criminal-GF	Miscellaneous Collections	8	132
0001	General Fd	JP3 Civil-GF	Civil Filing Fee	58,250	65,532
0001	General Fd	JP3 Criminal-GF	Criminal Fees-Other	308,286	269,207
0001	General Fd	JP3 Criminal-GF	Omni Denial License Renewal Fee	15,956	11,147
0001	General Fd	JP3 Criminal-GF	Time Payment 10% Fee	1,450	1,384

Fiscal Year 2018 Adopted Budget

Travis County

Fund	Fund Description	Cost Center Description	G/L Account Description	FY 2017 Budget	FY 2018 Budget
0001	General Fd	JP3 Criminal-GF	Traffic Fees	15,754	12,540
0001	General Fd	JP3 Criminal-GF	Returned Check Fee	416	343
0001	General Fd	JP3 Criminal-GF	Miscellaneous Collections	284	41
0001	General Fd	JP4 Civil-GF	Civil Filing Fee	81,492	82,393
0001	General Fd	JP4 Civil-GF	Returned Check Fee	150	207
0001	General Fd	JP4 Criminal-GF	Criminal Fees-Other	95,535	80,954
0001	General Fd	JP4 Criminal-GF	Omni Denial License Renewal Fee	4,789	4,616
0001	General Fd	JP4 Criminal-GF	Time Payment 10% Fee	1,163	1,553
0001	General Fd	JP4 Criminal-GF	Traffic Fees	4,181	4,518
0001	General Fd	JP4 Criminal-GF	Miscellaneous Collections	194	242
0001	General Fd	JP5 Civil-GF	Civil Filing Fee	64,020	77,943
0001	General Fd	JP5 Criminal-GF	Criminal Fees-Other	373,476	232,572
0001	General Fd	JP5 Criminal-GF	Omni Denial License Renewal Fee	5,543	4,739
0001	General Fd	JP5 Criminal-GF	Time Payment 10% Fee	1,147	890
0001	General Fd	JP5 Criminal-GF	Traffic Fees	4,602	3,904
0001	General Fd	Constable1 Civil-GF	Civil Filing Fee	320,197	320,025
0001	General Fd	Constable1 Civil-GF	Returned Check Fee	30	-
0001	General Fd	Constable1 Civil-GF	Donation-Public Safety Use Of Vehicle	20,000	25,000
0001	General Fd	Constable1 Criminal-GF	Criminal Fees-Other	75,373	75,000
0001	General Fd	Constable2 Civil-GF	Civil Filing Fee	447,746	450,000
0001	General Fd	Constable2 Civil-GF	Donation-Public Safety Use Of Vehicle	10,000	10,000
0001	General Fd	Constable2 Criminal-GF	Criminal Fees-Other	222,928	211,782
0001	General Fd	Constable2 Criminal-GF	Returned Check Fee	60	30
0001	General Fd	Constable2 Criminal-GF	Law Enforcement Services-Other Govt Agency	93,756	97,199
0001	General Fd	Constable3 Civil-GF	Civil Filing Fee	195,500	225,000
0001	General Fd	Constable3 Civil-GF	Donation-Public Safety Use Of Vehicle	48,000	30,000
0001	General Fd	Constable3 Criminal-GF	Criminal Fees-Other	222,568	153,425
0001	General Fd	Constable3 Criminal-GF	Law Enforcement Services-Other Govt Agency	108,212	108,212
0001	General Fd	Constable 4 Civil-GF	Civil Filing Fee	290,510	300,000
0001	General Fd	Constable 4 Civil-GF	Donation-Public Safety Use Of Vehicle	1,994	2,000
0001	General Fd	Constable 4 Criminal-GF	Criminal Fees-Other	85,455	85,455
0001	General Fd	Constable 4 Criminal-GF	Returned Check Fee	30	30
0001	General Fd	Constable 5 Civil-GF	Grant Partial Reimbursement Revenue	333,024	279,101
0001	General Fd	Constable 5 Civil-GF	Civil Filing Fee	1,815,007	1,800,000
0001	General Fd	Constable 5 Civil-GF	Returned Check Fee	-	30
0001	General Fd	Constable 5 Civil-GF	Miscellaneous Collections	-	5,767
0001	General Fd	Constable 5 Civil-GF	Donation-Public Safety Use Of Vehicle	10,000	10,000
0001	General Fd	Constable 5 Criminal-GF	Criminal Fees-Other	56,885	50,000
0001	General Fd	Constable 5 Security-GF	Law Enforcement Services-Other Organization	109,410	179,240
0001	General Fd	TCSO Exec Adm Resrch and Plan-GF	Texas Forest Service MOUs	-	1,690
0001	General Fd	TCSO Adm/Supp HR-GF	Miscellaneous Collections	-	2,375
0001	General Fd	TCSO Adm/Supp Gen Adm-GF	Miscellaneous Collections	-	16
0001	General Fd	TCSO Crc Complex Security-GF	Miscellaneous Collections	-	2,777
0001	General Fd	TCSO Crc Building 12-GF	Miscellaneous Collections	-	20,954
0001	General Fd	TCSO Courthouse Security-GF	Trfrs from Courthouse Security Fd	-	420,000
0001	General Fd	TCSO Crc Health Svs Bldg-GF	Miscellaneous Collections	-	5,987
0001	General Fd	TCSO Crc Hospital Visit Unit-GF	Miscellaneous Collections	-	1,075
0001	General Fd	TCSO Crc Maintenance-GF	Miscellaneous Collections	-	5,527
0001	General Fd	TCSO Crc Marketable Skills & SWAP-GF	Miscellaneous Collections	-	9,273
0001	General Fd	TCSO Crc Support Br-GF	SSA Incentive Payments	227,667	211,426
0001	General Fd	TCSO Crc Support Br-GF	Notary Fees	1,795	1,880
0001	General Fd	TCSO Central Booking-GF	Contractual Services-Central Booking	6,579,921	6,661,523
0001	General Fd	TCSO Central Booking-GF	Miscellaneous Collections	-	16,925
0001	General Fd	TCSO Med Svs Contracted Med Svs-GF	Treatment Co-Pay	120,000	120,000
0001	General Fd	TCSO Med Svs Contracted Med Svs-GF	Expired Medication Refunds	6,000	30,000
0001	General Fd	TCSO Med Svs Contracted Med Svs-GF	Medication Reimbursements	10,000	25,000
0001	General Fd	TCSO LE Mental Health	Contractual Services-Office Space	13,536	13,536
0001	General Fd	TCSO LE Mental Health	Other Buildings Rent Revenue	3,000	3,000
0001	General Fd	TCSO LE Patrol-GF	Miscellaneous Collections	-	13,236
0001	General Fd	TCSO LE Support Br-GF	Breath Alcohol Testing Fee	60,789	57,041
0001	General Fd	TCSO LE Support Br-GF	Criminal Fees-Other	357,973	316,921
0001	General Fd	TCSO LE Support Br-GF	Time Payment 10% Fee	287	213
0001	General Fd	TCSO LE Support Br-GF	Alarm Registration Fee	191,250	222,500
0001	General Fd	TCSO LE Support Br-GF	Law Enforcement Services-Other Govt Agency	1,331,795	1,582,678
0001	General Fd	TCSO LE Support Br-GF	Law Enforcement Services-School District	1,839,981	1,842,134
0001	General Fd	TCSO LE Support Br-GF	Training Academy Tuition	3,261	2,439
0001	General Fd	TCSO LE Support Br-GF	Contractual Services-Housing Paroled Sex Offendr	229,200	270,000
0001	General Fd	TCSO LE Support Br-GF	Contractual Services-Mnt Of Federal Prisoners	6,057	9,000
0001	General Fd	TCSO LE Support Br-GF	Bail Bondsman Registration	2,000	2,500
0001	General Fd	TCSO LE Support Br-GF	Sexually Oriented Business License	2,525	3,025
0001	General Fd	TCSO LE Support Br-GF	Miscellaneous Collections	69,457	77,232
0001	General Fd	TCSO LE Support Br-GF	Donation-Public Safety Use Of Vehicle	514,456	550,000
0001	General Fd	ME Adm-GF	Expert Witness Testimony Fee	3,294	5,900
0001	General Fd	ME Adm-GF	Autopsy Fee	1,740,000	1,885,000
0001	General Fd	ME Adm-GF	Autopsy Report Fee	1,971	2,534
0001	General Fd	ME Adm-GF	Cremation Fee	77,000	77,500
0001	General Fd	ME Adm-GF	Miscellaneous Collections	900	1,000
0001	General Fd	CSCD Supervision GF	Time Payment 10% Fee	3,408	3,629
0001	General Fd	TCCEs CES-Exc Mgmt Team-GF	Alcohol Evaluation Fees	345,955	347,802
0001	General Fd	TCCEs CES-Exc Mgmt Team-GF	TCCEs Reinstatement Fee	45,599	36,641
0001	General Fd	TCCEs CES-Exc Mgmt Team-GF	Counseling Program	71,147	62,650
0001	General Fd	TCCEs CES-Exc Mgmt Team-GF	Drug Education Class	61,911	63,990

Fund	Fund Description	Cost Center Description	G/L Account Description	FY 2017 Budget	FY 2018 Budget
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	DWI Education Class	120,670	120,610
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	DWI Intervention Program	133,959	116,920
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Minor In Possession Class	4,770	4,995
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Substance Abuse Class	16,770	18,130
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Cognitive Change Program 40Hr	6,072	4,000
0001	General Fd	TCCES CES-Exc Mgmt Team-GF	Marijuana Class 8 Hour	55,334	63,420
0001	General Fd	TCCES Education-GF	Alcohol Education-Minors Class	1,452	3,185
0001	General Fd	TCCES Education-GF	Bad Check 8Hr Class	13,703	10,582
0001	General Fd	TCCES Education-GF	Chemical Assault & Shoplifting 20Hr Class	96,031	62,086
0001	General Fd	TCCES Education-GF	Class Rescheduling Fees	7,010	5,692
0001	General Fd	TCCES Education-GF	Felony M.O. 20Hr Class	28,277	30,184
0001	General Fd	TCCES Education-GF	Prostitution Sol Deterrent Class 8 Hour	-	20,000
0001	General Fd	TCCES Education-GF	Juvenile Competency Class	-	432
0001	General Fd	TCCES Education-GF	Youth Misdemeanor I 8Hr Class	2,653	3,888
0001	General Fd	TCCES Education-GF	12HR Cognitive Life Skills Level I	-	5,600
0001	General Fd	Pretrial Supervision-GF	Ignition Interlock Fee	338,439	371,108
0001	General Fd	Pretrial Supervision-GF	Personal Bond Fees	474,172	519,334
0001	General Fd	Pretrial Supervision-GF	Miscellaneous Collections	-	100
0001	General Fd	Pretrial Drug Court Pg-GF	Intox & Drug Conviction 10% Collection Fee	18,754	17,942
0001	General Fd	JvP Food Srvc-GF	Grant Partial Reimbursement Revenue	201,553	194,978
0001	General Fd	JvP Crt Srvc Admin-GF	Miscellaneous Collections	-	2,890
0001	General Fd	JvP Crt Srvc Def Prosecution Unit-GF	Miscellaneous Collections	-	1,745
0001	General Fd	JvP Detention Srvc-GF	Miscellaneous Collections	-	842
0001	General Fd	JvP Dom Rel Off Admin-GF	Adoption Investigation Fee	60,752	71,117
0001	General Fd	JvP Dom Rel Off Admin-GF	DRO Operations Fee	73,315	73,701
0001	General Fd	JvP Dom Rel Off Admin-GF	Expert Witness Testimony Fee	62	54
0001	General Fd	JvP Dom Rel Off Admin-GF	Comm Supervision Of Child Support Probationers	396,000	439,747
0001	General Fd	JvP Dom Rel Off Admin-GF	Integrated Child Support Enforcement System (ICSS)	420,000	489,002
0001	General Fd	JvP Dom Rel Off Admin-GF	Cooperative Parenting Class	254	-
0001	General Fd	JvP Dom Rel Off Admin-GF	License Fee Parenting Course	9,155	9,700
0001	General Fd	JvP Dom Rel Off Customer Srvc Opers-GF	Miscellaneous Collections	-	5,881
0001	General Fd	Emrg Svs Tech and Comm-GF	Radio Use Fees	265,000	284,602
0001	General Fd	Emrg Svs Emergency Mgmt-GF	Grant Partial Reimbursement Revenue	-	62,211
0001	General Fd	TNR Environmental Quality-GF	Sale Of Recycling Material	20,585	20,477
0001	General Fd	TNR Development Services-GF	Driveway Permits	93,500	114,510
0001	General Fd	TNR Development Services-GF	Flood Plain Permit Fee- Nonresidential	112,750	142,350
0001	General Fd	TNR Development Services-GF	Flood Plain Permit Fee-Residential A	131,100	159,000
0001	General Fd	TNR Development Services-GF	Flood Plain Permit Fee-Residential B	25,070	21,824
0001	General Fd	TNR Development Services-GF	Long Form Plat Construction Review	129,139	200,508
0001	General Fd	TNR Development Services-GF	Long Form Plat-Commercial Lot Review	11,200	39,997
0001	General Fd	TNR Development Services-GF	Long Form Plat-Construction Inspection	56,968	88,130
0001	General Fd	TNR Development Services-GF	Long Form Plat-Final Plat Review	35,906	53,955
0001	General Fd	TNR Development Services-GF	Long Form Plat-Preliminary Plan Review	49,655	43,990
0001	General Fd	TNR Development Services-GF	Long Form Plat-Residential Lot Review	121,459	184,468
0001	General Fd	TNR Development Services-GF	Plat Application Renewals	1,448	296
0001	General Fd	TNR Development Services-GF	Plat Revision-Amendments	16,541	23,549
0001	General Fd	TNR Development Services-GF	Plat Revision-Vacations Public Utility Easements	3,680	5,655
0001	General Fd	TNR Development Services-GF	Plat Revision-Vacations/Row & Drain Easements	1,470	2,956
0001	General Fd	TNR Development Services-GF	Public Notice Fee	52	468
0001	General Fd	TNR Development Services-GF	Short Form Plat-Final Plat Review	30,385	61,782
0001	General Fd	TNR Development Services-GF	Utility (Row) Permits	6,423	8,508
0001	General Fd	TNR Development Services-GF	Miscellaneous Collections	1	-
0001	General Fd	TNR Development Services-GF	Sale Of Printed Material	1,274	1,181
0001	General Fd	TNR Stormwater Management-GF	Stormwater PWQC Application Fee	-	18,000
0001	General Fd	TNR Stormwater Management-GF	Stormwater PWQC Re-Inspection Fee PWQC	-	10,000
0001	General Fd	TNR Stormwater Management-GF	Stormwater PWQC Re-Inspection Fee General Non-Compliance	-	12,000
0001	General Fd	TNR Stormwater Management-GF	Stormwater PWQC Investigation Fee	-	6,000
0001	General Fd	TNR Stormwater Management-GF	Stormwater PWQC Site Complex Fee for Engineered Plans	-	1,100
0001	General Fd	TNR Onsite Sewage Facilities-GF	Septic Maintenance Contract Fee	35,800	33,300
0001	General Fd	TNR Onsite Sewage Facilities-GF	Septic Reinspection Fees	6,138	7,260
0001	General Fd	TNR Onsite Sewage Facilities-GF	Septic Subdivision Review Fees	7,825	8,610
0001	General Fd	TNR Onsite Sewage Facilities-GF	Engineered Adjustment Permit	12,332	12,800
0001	General Fd	TNR Onsite Sewage Facilities-GF	Engineered Construction Permits	236,160	226,535
0001	General Fd	TNR Onsite Sewage Facilities-GF	Expired Sewage Permit Re-Application Fee	6,479	7,715
0001	General Fd	TNR Onsite Sewage Facilities-GF	Private Sewage Permits	43,147	37,755
0001	General Fd	TNR Onsite Sewage Facilities-GF	Sewage Permit Renewal	110	55
0001	General Fd	TNR Park Services-GF	Park Entrance Fees	1,686,878	2,305,961
0001	General Fd	TNR Park Services-GF	Park Rental Fees	405,830	462,267
0001	General Fd	TNR Park Services-GF	Access License Fee	17,151	17,692
0001	General Fd	TNR Park Services-GF	Contracted Services	-	34,650
0001	General Fd	TNR Customer Services-GF	Water Sales	8,600	8,490
0001	General Fd	TNR Customer Services-GF	License Fee	189,209	75,000
0001	General Fd	TNR Customer Services-GF	Miscellaneous Rent Revenue	246	246
0001	General Fd	TNR Services To Othr Govts-GF	Fuel & Vehicle Maintenance Reimbursement	91,196	118,486
0001	General Fd	TNR Transfer Station-GF	Solid Waste Disposal Fee	9,844	10,435
0001	General Fd	HHSVS Public Health Adm COA-GF	Animal License/Registration	-	5,625
0001	General Fd	HHSVS Public Health Adm COA-GF	Pool/Spa Permits	-	17,695
0001	General Fd	HHSVS Inter COA Public Hlh-GF	Pool Inspection Fees	16,666	17,969
0001	General Fd	HHSVS FSS-Case Mgmt-GF	Grant Administrative Cost Revenue-IDC Post	345	481
0001	General Fd	HHSVS Children F.I.R.S.T.	Juror Contributions	58,589	47,147
0001	General Fd	HHSVS Healthy Families 1-GF	Healthy Families Expansion Program	250,000	-
0001	General Fd	HHSVS Healthy Families 2-GF	Healthy Families Expansion Program	-	250,000



Fund	Fund Description	Cost Center Description	G/L Account Description	FY 2017 Budget	FY 2018 Budget
0001	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-City HHS	2,703	2,500
0001	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-Municipal Court	37,713	40,000
0001	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-Travis Co Health Dist	832	1,000
0001	General Fd	HHSVS Deaf Svs-GF	Deaf Interpreter Services-CTCCH	115,000	125,000
0001	General Fd	HHSVS Housing Adm-GF	Grant Administrative Cost Revenue-IDC Post	-	40,861
0001	General Fd	HHSVS Social Service Contracts-GF	Juror Contributions	14,676	12,144
0001	General Fd	EMS Star Flight Administrative-GF	Patient Fees-Air Transport	2,690,607	2,267,728
0001	General Fd	EMS Star Flight Operations-GF	Heli Pad Camera Fee	7,680	7,680
0001	General Fd	EMS Emrg Med Sv-GF	Patient Fees-Ground Transport	3,921,134	3,317,586
0001	General Fd	EMS Emrg Med Sv-GF	Contractual Services-Software	39,763	-
0001	General Fd	Civil Courts-App-LMF-GF	Court of Appeals Fee	66,110	66,110
0001	General Fd	Criminal Courts County LMF-GF	Grant Partial Reimbursement Revenue	380,154	466,885
0001	General Fd	Criminal Courts District LMF-GF	Grant Partial Reimbursement Revenue	570,232	700,327
0001	General Fd	General Adm-General Adm	308 Guadalupe Land Rent Revenue	-	242,860
0002	700 Lavaca Complex	PBO Cash Investments	Pooled Cash Investments Interest Income	36,752	42,271
0002	700 Lavaca Complex	FMD Operations 700 Lavaca-Lavaca Cmplx	700 Lavaca Building Rent Revenue	857,097	774,807
0002	700 Lavaca Complex	FMD Operations 700 Lavaca-Lavaca Cmplx	700 Lavaca Parking Rent Revenue	504,600	455,400
0003	Tx Exposition and Heritage	PBO Cash Investments	Pooled Cash Investments Interest Income	16,205	17,794
0003	Tx Exposition and Heritage	FMD-Tx Expo & Heritage-Expo Fd	Concession Revenue	239,650	235,000
0003	Tx Exposition and Heritage	FMD-Tx Expo & Heritage-Expo Fd	Miscellaneous Collections	20,750	24,000
0003	Tx Exposition and Heritage	FMD-Tx Expo & Heritage-Expo Fd	Other Buildings Rent Revenue	783,485	883,261
0100	Law Library Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	2,276	5,618
0100	Law Library Fd	RMCR Civil Library-Law Library Fd	Law Library Fee	766,007	833,066
0100	Law Library Fd	RMCR Civil Library-Law Library Fd	Legal Research Fee	10,293	10,875
0104	Dispute Resolution Center Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	637	1,539
0104	Dispute Resolution Center Fd	Dispute Resolution Center-DRC fd	ADRS Fee	337,864	351,130
0104	Dispute Resolution Center Fd	Dispute Resolution Center-DRC fd	Juror Contributions	4,202	2,490
0104	Dispute Resolution Center Fd	Dispute Resolution Center-DRC fd	Trfrs from General Fd	73,701	73,701
0105	Voter Registration Fd	Tax Collector Voter Cln Ch19-Voter Rg Fd	Voter Registration Reimb Chap19	196,127	132,109
0106	Juvenile Fee Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	3,014	6,364
0106	Juvenile Fee Fd	JvP NonDivisional-Juv Fee Fd	Juvenile Probation Fee	2,608	3,480
0107	Juvenile Justice Alternative Edu Prog Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,262	-
0107	Juvenile Justice Alternative Edu Prog Fd	JvP Spec Svcs JJAEP Fd	School Districts	19,479	10,922
0108	Cnty Clerk Records Mgmt & Pres Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	28,884	59,077
0108	Cnty Clerk Records Mgmt & Pres Fd	Co Clerk Crm-Records Mgmt Fd	Records Management Fee	10,000	7,980
0108	Cnty Clerk Records Mgmt & Pres Fd	Co Clerk Recording-Records Mgmt Fd	Records Mgmt & Preservation Fee	2,012,000	2,167,305
0109	LCRA Parks Clip Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	21,727	13,320
0109	LCRA Parks Clip Fd	TNR Park Services-LCRA Fd	Park Entrance Fees	151,974	216,673
0110	Records Mgmt and Pres Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	309	1,093
0110	Records Mgmt and Pres Fd	Co Clerk Probate -Records Mgmt Preser	Records Management Fee	19,600	19,020
0110	Records Mgmt and Pres Fd	Co Clerk Civil-Records Mgmt Preser	Records Management Fee	38,700	42,742
0110	Records Mgmt and Pres Fd	Co Clerk Crm-Records Mgmt Preser	Records Management Fee	90,100	71,820
0110	Records Mgmt and Pres Fd	Dist Clerk Civil-Records Mgmt Preser	Records Management Fee	83,546	84,972
0110	Records Mgmt and Pres Fd	Dist Clerk Crm-Records Mgmt Preser	Records Management Fee	45,469	46,098
0111	Courthouse Security Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	3,515	1,550
0111	Courthouse Security Fd	Co Clerk Civil-Courthouse Sec Fd	Security Fee	37,900	41,478
0111	Courthouse Security Fd	Co Clerk Crm-Courthouse Sec Fd	Security Fee	12,000	9,580
0111	Courthouse Security Fd	Co Clerk Recording-Courthouse Sec Fd	Security Fee	204,200	218,116
0111	Courthouse Security Fd	Dist Clerk Civil-Courthouse Security Fd	Security Fee	60,338	63,023
0111	Courthouse Security Fd	Dist Clerk Crm-Courthouse Security Fd	Security Fee	9,825	9,609
0111	Courthouse Security Fd	JP1 Criminal-Courthouse Security Fd	Security Fee	9,685	10,652
0111	Courthouse Security Fd	JP2 Criminal-Courthouse Security Fd	Security Fee	37,705	28,067
0111	Courthouse Security Fd	JP3 Criminal-Courthouse Security Fd	Security Fee	26,645	22,042
0111	Courthouse Security Fd	JP4 Criminal-Courthouse Security Fd	Security Fee	10,835	11,678
0111	Courthouse Security Fd	JP5 Criminal-Courthouse Security Fd	Security Fee	15,049	13,126
0111	Courthouse Security Fd	TCSO Courthouse Security-Cthse Sec Fd	Trfrs from General Fd	1,278,457	-
0113	Ct Reporter Service Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	309	930
0113	Ct Reporter Service Fd	Co Clerk Civil-Ct Rptr Sv Fnd	Court Reporter Fees	112,685	122,258
0113	Ct Reporter Service Fd	Dist Clerk Civil-Ct Rptr Sv Fnd	Court Reporter Fees	175,625	181,233
0113	Ct Reporter Service Fd	Probate Court-Court Reporter Sv Fd	Court Reporter Fees	54,500	53,500
0114	Juvenile Deferred Prosecution Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	624	1,386
0114	Juvenile Deferred Prosecution Fd	JvP NonDivisional-Juv Def Pros Fd	Deferred Prosecution Fee	1,057	1,414
0115	Balcones Canyonlands Pres Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	171,557	212,289
0115	Balcones Canyonlands Pres Fd	TNR Natural Resources-BCCP	Park Permits	387,529	357,615
0115	Balcones Canyonlands Pres Fd	TNR Natural Resources-BCCP	Contributions-Developers	109,440	75,119
0115	Balcones Canyonlands Pres Fd	TNR Natural Resources-BCCP	Rent Revenue-BCP Cell Phone Tower	13,358	13,358
0115	Balcones Canyonlands Pres Fd	TNR Natural Resources-BCCP	Trfrs from General Fd	16,937,800	17,945,598
0118	LEOSE - Cmns Ct	Emrg Svs Fire Marshal-LEOSE	LEOSE Annual Allocations	1,036	1,036
0119	Juvenile Delinquency Prevention Fd	Co Clerk Crm-JV Delinquency Preventn	Juvenile Delinquency Fees	77	-
0121	Unclaimed Property Fd	County Treasurer Adm-Unclaimed Property	Restitution Forfeitures	50,000	50,000
0121	Unclaimed Property Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	609	74
0122	Professional Prosecutors Fd	CA Civil-Prof Prosecutors Fd	Trfrs from General Fd	70,000	70,000
0123	Mary Quinlan Park Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	2,119	4,214
0123	Mary Quinlan Park Fd	TNR Park Services-Mary Quilan Fd	Lake Austin Spa Rent Revenue	5,000	5,000
0124	Probate Judiciary Fee Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	115	248
0124	Probate Judiciary Fee Fd	Probate Court-Judiciary Fee Fd	Judiciary Fees	155,000	160,000
0125	Cts Technology Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	2,130	3,333
0125	Cts Technology Fd	JP1 Criminal-Js Ct Technology	Justice Court Technology Fee	12,674	13,901
0125	Cts Technology Fd	JP2 Criminal-Js Ct Technology	Justice Court Technology Fee	49,947	44,121
0125	Cts Technology Fd	JP3 Criminal-Js Ct Technology	Justice Court Technology Fee	36,672	28,881
0125	Cts Technology Fd	JP4 Criminal-Js Ct Technology	Justice Court Technology Fee	14,402	15,573
0125	Cts Technology Fd	JP5 Criminal-Js Ct Technology	Justice Court Technology Fee	19,990	17,471



Fund	Fund Description	Cost Center Description	G/L Account Description	FY 2017 Budget	FY 2018 Budget
0127	Dist Clerk Records Mgmt and Pres	PBO Cash Investments	Pooled Cash Investments Interest Income	2,594	6,278
0127	Dist Clerk Records Mgmt and Pres	Dist Clerk Civil-Dist Clerk Records Mgmt	Records Management Fee	81,482	84,226
0127	Dist Clerk Records Mgmt and Pres	Dist Clerk Crm-Dist Clerk Records Mang	Records Management Fee	5,124	5,122
0128	Elections Contract Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,886	5,599
0128	Elections Contract Fd	Co Clerk Eln Adm-Eln Cntrt Fd	Contractual Services-Election Services	797,873	1,000,000
0128	Elections Contract Fd	Co Clerk Eln Adm Fee-Eln Cntrt Fd	Election Oversight Fee	110,000	141,978
0128	Elections Contract Fd	Co Clerk Eln Adm Fee-Eln Cntrt Fd	Contractual Services-Election Services	-	7,400
0129	Cnty Clerk Archival Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	31,387	84,393
0129	Cnty Clerk Archival Fd	Co Clerk Records Mgmt-Co Clerk Arch Fnd	Records Archival Fee	1,989,000	2,145,768
0130	Family Protection Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	10	-
0130	Family Protection Fd	Dist Clerk Civil-Family Protection Fd	Family Protection Fee	51,221	49,557
0131	Drug Ct Program Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	453	790
0131	Drug Ct Program Fd	Pretrial Drug Court-Drg Ct Pg Fd	Participant Payments	34,970	28,788
0131	Drug Ct Program Fd	Pretrial Drug Court-Drg Ct Pg Fd	Treatment Co-Pay	8,968	4,588
0131	Drug Ct Program Fd	Pretrial Drug Court-Drg Ct Pg Fd	Intox & Drug Conviction 50% Fee	94,489	86,202
0131	Drug Ct Program Fd	Pretrial Drug Court-Drg Ct Pg Fd	DWI Court Fees	-	48,937
0132	Probate Guardianship Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,670	2,216
0132	Probate Guardianship Fd	Probate Court-Grdnshp Probate Grdnshp Fd	Probate Guardianship Fee	76,000	75,000
0133	Vital Statistic Pres Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	309	631
0133	Vital Statistic Pres Fd	JP2 Civil-Vital Statistic Presrvtn	Vital Statistic Preservation Fee	181	89
0133	Vital Statistic Pres Fd	JP3 Civil-Vital Statistic Presrvtn	Vital Statistic Preservation Fee	30	16
0133	Vital Statistic Pres Fd	JP4 Civil-Vital Statistic Presrvtn	Vital Statistic Preservation Fee	-	5
0134	Fire Code Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	5,542	11,222
0134	Fire Code Fd	Emrg Svs Fire Marshal-Fire Code Fd	Fire Safety Inspection Fee	220,000	260,000
0135	Child Abuse Prevention Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	146	491
0135	Child Abuse Prevention Fd	TCSO LE Support Br-Child Abuse Fd	Child Sexual Assault Fee	4,768	4,706
0136	Justice Ct Building Security Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	3,219	6,997
0136	Justice Ct Building Security Fd	JP1 Criminal-Justice Ct Bldg Security	Security Fee	3,028	3,318
0136	Justice Ct Building Security Fd	JP2 Criminal-Justice Ct Bldg Security	Security Fee	12,304	9,035
0136	Justice Ct Building Security Fd	JP3 Criminal-Justice Ct Bldg Security	Security Fee	8,783	7,721
0136	Justice Ct Building Security Fd	JP4 Criminal-Justice Ct Bldg Security	Security Fee	3,537	3,827
0136	Justice Ct Building Security Fd	JP5 Criminal-Justice Ct Bldg Security	Security Fee	4,967	4,336
0137	Juvenile Case Manager Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	6,161	10,626
0137	Juvenile Case Manager Fd	JP1 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	15,377	16,741
0137	Juvenile Case Manager Fd	JP2 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	61,902	54,925
0137	Juvenile Case Manager Fd	JP3 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	44,309	36,588
0137	Juvenile Case Manager Fd	JP4 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	17,801	19,360
0137	Juvenile Case Manager Fd	JP5 Criminal-Juvenile Case Mgr Fd	Juvenile Case Management Fee	24,964	21,697
0138	Health Food Permits Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	2,563	7,400
0138	Health Food Permits Fd	HHSVS EHS Consmr/Comm Prot-Hlthfd Prmt:	Food Establishment Fees	62,250	86,831
0138	Health Food Permits Fd	HHSVS EHS Consmr/Comm Prot-Hlthfd Prmt:	Mobile Food Permits	15,300	58,582
0138	Health Food Permits Fd	HHSVS EHS Consmr/Comm Prot-Hlthfd Prmt:	Temporary Food Permits	6,480	27,134
0139	Dist Ct Records Technology Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,723	3,619
0139	Dist Ct Records Technology Fd	Dist Clerk Civil-Dist Ct Recrds Tech Fd	District Court Records Archival Fee	132,562	135,193
0140	Cnty/Dist Ct Technology Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	1,012	2,267
0140	Cnty/Dist Ct Technology Fd	Co Clerk Crm-Co/Dist Court Tech Fd	Court Technology Fee	16,000	12,601
0140	Cnty/Dist Ct Technology Fd	Dist Clerk Crm-Co/Dist Court Tech Fd	Court Technology Fee	7,435	7,522
0141	Ct Record Pres	PBO Cash Investments	Pooled Cash Investments Interest Income	1,489	3,310
0141	Ct Record Pres	Co Clerk Civil-Ct Record Preservation	Court Record Preservation Fee	74,400	78,995
0141	Ct Record Pres	Dist Clerk Civil-Court Record Pres	Court Record Preservation Fee	113,004	119,394
0142	Capital Area Council of Govts 911 Fees	PBO Cash Investments	Pooled Cash Investments Interest Income	158	-
0144	Unclaimed Juvenile Restitution	PBO Cash Investments	Pooled Cash Investments Interest Income	309	631
0145	Rd and Bridge Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	47,828	59,598
0145	Rd and Bridge Fd	Dist Clerk Crm-RdBg Fd	Fines	353,252	291,511
0145	Rd and Bridge Fd	JP1 Criminal-RdBg Fd	Fines	348,930	327,169
0145	Rd and Bridge Fd	JP2 Criminal-RdBg Fd	Fines	1,234,408	1,188,835
0145	Rd and Bridge Fd	JP3 Criminal-RdBg Fd	Fines	774,083	647,285
0145	Rd and Bridge Fd	JP4 Criminal-RdBg Fd	Fines	385,009	412,590
0145	Rd and Bridge Fd	JP5 Criminal-RdBg Fd	Fines	436,001	342,235
0145	Rd and Bridge Fd	TCSO LE Support Br-RdBrdg Fd	Fines	493,577	384,742
0145	Rd and Bridge Fd	TNR Administrative Services-RdBg Fd	Trfrs from General Fd	450,000	2,300,000
0145	Rd and Bridge Fd	TNR Rd & Bridge Maintenance-RdBg Fd	Lateral Road Fund Distribution	72,896	72,763
0145	Rd and Bridge Fd	TNR Rd & Bridge Maintenance-RdBg Fd	Auto Registration Fees	10,384,026	10,131,680
0145	Rd and Bridge Fd	TNR Rd & Bridge Maintenance-RdBg Fd	Excess Weight Fees	71,805	131,846
0149	Afterschool Youth Enrichment Services	HHSVS TAES 4-H and Youth Dev Pg-AYES Fd	Afterschool Youth Enrichment Services Fees	188,048	200,000
0151	Civil Courts Facilities Fund	PBO Cash Investments	Pooled Cash Investments Interest Income	5,940	17,454
0151	Civil Courts Facilities Fund	Co Clerk Probate-CivilCourthouseImpFd	Civil Filing Fee	58,000	57,050
0151	Civil Courts Facilities Fund	Co Clerk Civil-CivilCourthouseImpFd	Civil Filing Fee	113,000	119,209
0151	Civil Courts Facilities Fund	Dist Clerk Civil-Civ Crthse Imp Fd	Civil Filing Fee	179,753	181,055
0152	Juvenile Case Manager Program Fund	PBO Cash Investments	Pooled Cash Investments Interest Income	398	1,021
0152	Juvenile Case Manager Program Fund	JP1 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	2,398	2,670
0152	Juvenile Case Manager Program Fund	JP2 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	9,755	9,147
0152	Juvenile Case Manager Program Fund	JP3 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	7,656	6,688
0152	Juvenile Case Manager Program Fund	JP4 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	3,371	3,330
0152	Juvenile Case Manager Program Fund	JP5 Criminal-Juv Case Mgr Pgm Fd	Truancy Prevention and Diversion Fee	4,067	3,980
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Current Property Taxes	81,951,301	73,443,958
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Current Property Tax Refunds (Contra)	(295,760)	(455,273)
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Current Property Tax Other Adjustments (Contra)	(184)	(181)
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Prior Years Delinquent Tax	483,989	495,432
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Delinquent Tax Refunds (Contra Account)	(195,419)	(503,413)
3001	Consolidated Debt Service	Travis County-Cons Debt Svc	Demand Account Interest Income	2	8
3001	Consolidated Debt Service	PBO Cash Investments	Texpool Interest Income	14,642	45,688

Fund	Fund Description	Cost Center Description	G/L Account Description	FY 2017 Budget	FY 2018 Budget
3001	Consolidated Debt Service	PBO Cash Investments	Commercial Paper Interest Income	6,421	-
3001	Consolidated Debt Service	PBO Cash Investments	Travis Pool Interest Income	8,043	5,312
3001	Consolidated Debt Service	PBO Cash Investments	Texas Daily Invest. Pool Interest Income	49,424	77,998
3001	Consolidated Debt Service	PBO Cash Investments	Texstar Investment Pool Interest Income	24,295	57,867
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Current Property Taxes	11,685,122	18,225,025
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Current Property Tax Refunds (Contra)	(42,632)	(63,993)
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Current Property Tax Other Adjustments (Contra)	(27)	(27)
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Prior Years Delinquent Tax	54,085	70,111
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Delinquent Tax Refunds (Contra Account)	(22,739)	(70,737)
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	Demand Account Interest Income	41	167
3005	Debt Service - Taxable	Travis County-Debt Svc-Taxable	308 Guadalupe Land Rent Revenue	-	2,220,000
3005	Debt Service - Taxable	PBO Cash Investments	Texpool Interest Income	2,298	17,943
3005	Debt Service - Taxable	PBO Cash Investments	Texas Daily Invest. Pool Interest Income	4,090	7,961
3005	Debt Service - Taxable	PBO Cash Investments	Texstar Investment Pool Interest Income	2,830	6,144
8955	Self Insurance Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	141,560	210,148
8955	Self Insurance Fd	PBO Cash Investments	NCFV-From Pooled Cash Fund	(12,312)	(25,503)
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Worker's Comp-County	2,589,036	2,458,254
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Unemployment Compensation	345,000	345,000
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	General Insurance	2,454,642	2,454,642
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Premiums/General Liab	347,680	347,680
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Premiums/Auto Liab	184,778	184,778
8955	Self Insurance Fd	HRMD Risk Mgmt-Travis Co. Self Ins	Premiums/Property	174,558	174,558
8956	Employee Health Benefit Fd	PBO Cash Investments	Pooled Cash Investments Interest Income	146,929	230,914
8956	Employee Health Benefit Fd	PBO Cash Investments	NCFV-From Pooled Cash Fund	(17,233)	(22,727)
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-County Contribution	4,594,536	4,180,284
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-County Contribution	36,607,212	40,858,164
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premium-County Contribution	8,983,896	8,168,724
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-County Contribution-Retiree <65	1,155,780	1,106,616
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-County Contribution-Retiree <65	6,199,788	8,150,052
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premium-CC-Retiree <65	2,387,880	2,344,236
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-County Contribution-Retiree >65	814,740	768,384
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-County Contribution-Retiree >65	2,067,996	2,621,640
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Drug Program-Co Contrib-Retiree >65	10,368	10,368
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premium-CC-Retiree >65	639,072	667,500
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Employee Contribution-EPO Premium	1,455,444	1,321,416
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Employee Contribution	5,668,452	6,297,084
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premium-Employee Contribution	1,031,172	899,952
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-Retiree <65 Contribution	371,220	360,108
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Retiree <65 Contribution	1,419,876	1,864,356
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premium-Retiree <65 Contribution	351,732	358,848
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premium-Retiree >65 Contribution	392,544	370,800
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	CoEPO Premium-Retiree >65 Contribution	-	98,268
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Retiree >65 Contribution	470,100	611,568
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premium-Drug Program-Retiree >65 Contrib	2,388	2,388
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premium-Retiree >65 Contribution	100,104	-
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	EPO Premiums-COBRA Contributions	29,303	-
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	PPO Premiums-Cobra Contributions	51,041	145,647
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Consumer Choice Premiums-Cobra Contributions	2,338	8,820
8956	Employee Health Benefit Fd	HRMD Benefits-Emp Health Benefit	Medicare Retiree Drug Subsidy	375,000	400,000
				787,484,480	837,538,529



## For additional services such as...

- FY 2018 and Prior Year Budget Documents
- Tax Rate History and Taxpayer Impact Statement
- Budget Infographics  
(Summary by Fund, Department, and Program)
- Financial Policies and Budget Rules
- Financial Summaries
- FY 2019 Budget Development

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## County Contact Information

Fire Marshal	(512) 854-4621
Health & Human Services	(512) 854-4100
Parks	(512) 854-7275
Planning and Budget Office	(512) 854-9106
Purchasing Office	(512) 854-9700
Road & Bridge Maintenance	(512) 854-9383
Sheriff's Office	(512) 854-9770
Tax Office	(512) 854-9473
Veterans Service	(512) 854-9340

## Travis County Commissioners Court



County Judge  
Sarah Eckhardt  
(512) 854-9555



Commissioner, Precinct 1  
Jeffrey W. Travillion, Sr.  
(512) 854-9111



Commissioner, Precinct 2  
Brigid Shea  
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Commissioner, Precinct 3  
Gerald Daugherty, Sr.  
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Commissioner, Precinct 4  
Margaret J. Gómez  
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